

Adopted
Fiscal Year 2015
Fiscal Plan
&
Capital
Improvement
Program
Fiscal Year
2015-2019





Town of Purcellville

– Town Manager Adopted –

Fiscal Plan FY 2014 – 2015

&

Capital Improvement Program FY 2015-2019

The Official Seal

The Key represents the Town as a community of opportunity for all people who live and work here.

The Stalk of Wheat represents the Town's lineage as a farming community.

The Chevron represents a portion of the coat-of arms from the Purcell family for whom the Town is named.

The Purcellville Library represents a community of continual learning.

Town Council

Honorable Mayor Robert W. Lazaro, Jr.

Honorable Vice-Mayor J. Keith Melton, Jr.

Honorable Council member Thomas A. Priscilla, Jr.

Honorable Council member James O. Wiley

Honorable Council member Joan Lehr

Honorable Council member John A. Nave

Honorable Council member Patrick McConville II

Town Administration

Robert W. Lohr, Jr., Town Manager

Patrick Childs, Assistant Town Manager

Sally G. Hankins, Town Attorney

Hooper McCann, Executive Assistant

Jennifer Helbert, Town Clerk

Elizabeth Krens, Director of Finance

Darryl C. Smith, Sr., Chief of Police

Alex Vanegas, Director of Public Works

Patrick Sullivan, Director of Community Development

Steve Coakley, Budget/Procurement Specialist



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Purcellville

Virginia

For the Fiscal Year Beginning

July 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the Town of Purcellville for its Annual Budget for the fiscal year beginning July 1, 2013.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirement, and we are submitting it to GFOA to determine its eligibility for another award.



Leaders at the Core of Better Communities

This
Certificate of Distinction

is presented to

Purcellville VA

for exemplifying the standards established by the ICMA Center for Performance Measurement™
in the application of performance data to local government management, including training,
verification, public reporting, planning and decision making, networking and accountability.

Presented at the 99th ICMA Annual Conference
Boston/New England
24 September 2013

A handwritten signature in black ink, appearing to read "Robert J. O'Neill Jr.".

ROBERT J. O'NEILL JR.
ICMA EXECUTIVE DIRECTOR

A handwritten signature in black ink, appearing to read "Bonnie Svrcek".

BONNIE SVRCEK
ICMA PRESIDENT

A handwritten signature in black ink, appearing to read "Wayne Sommer".

WAYNE SOMMER
ACTING DIRECTOR
ICMA CENTER FOR PERFORMANCE MEASUREMENT

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Town Manager's Budget Message

The budget message details the priorities and issues for the fiscal year. It identifies the most significant choices and modifications to the budget and articulates the rational for these budget decisions. It also lists FY 2015 budget highlights.

Mayor
Kwasi A. Fraser

Council
Joan Lehr
John A. Nave
Patrick McConville II
Karen Jimmerson
Benjamin J. Packard
Douglass J. McCollum



Town Manager
Robert W. Lohr, Jr.

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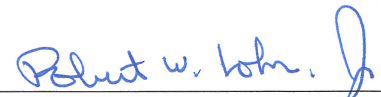
July 24, 2014

The Honorable Mayor and Members of the Council:

I am pleased to present the Adopted Town Budget for Fiscal Year 2015 and the Approved Capital Improvements Program (CIP) for Fiscal Years 2015 – 2019. This document summarizes the results of the seven month process followed by the Town Staff and Town Council in developing the Operating and Capital Fiscal Plans for the Town.

Major highlights of this adopted budget include:

- Budget document upgrades and improvements including updated Departmental Narrative and Performance Management sections, the inclusion of new Long Range Financial Plan section, new charts and graphs illustrating fund relationships among departments, new Master Tax and Fee Schedule, revised budget summaries and new Capital Improvement Program (CIP) displays.
- Fiscal priorities consistent with Town Council guidelines and priorities adopted throughout the year and the Town's 2025 Comprehensive Plan.
- Successful restructure/refinance of debt in our Utilities and General Funds resulting in savings of \$2 million in future payments, freeing \$10 million in debt service over next five years and locking in historically low interest rates resulting in considerable future savings.
- Fund reductions over the adopted FY14 Budget - General Fund Budget reduced by \$6,604,974, Water Fund Budget reduced by \$1,265,532 and Wastewater Fund reduced by \$674,905.
- Water and Wastewater User Fees decreased by 3%.
- Real Estate Tax Rate reduced to \$.21/\$100 assessed value.
- Meals Tax remained at 5%.
- New Transportation Tax Funds from Virginia and Northern Virginia Transit Authority included in the CIP.
- Prudent and strategic execution of the approved CIP including two projects in the General Fund and one project in the Wastewater Fund.


Robert W. Lohr, Jr., Town Manager



March 24, 2014

The Honorable Mayor and Members of Council:

Please find enclosed the Town Manager's Proposed FY 14/15 Budget. Based on the existing economic challenges and opportunities, the staff has worked together over the last five months to develop a strategic proposal to meet the needs of our ever changing and dynamic community.

FY14/15 BUDGET PROCESS IMPROVEMENTS

Based on the budget evolution process that began over six years ago, the Town of Purcellville has implemented many upgrades and improvements which have resulted in the document that you see today. Many of these changes have improved the collection, analysis and ultimate presentation of the information provided in the final document. I am proud to say that we are at a point now where the finished document has incorporated all of the GFOA, Town Council and community recommendations to date. In order to reach this point, the Town implemented some additional recommendations and changes this year that continues to improve the delivery and functional use of this budget. Please review the following changes implemented this year:

- New and improved Departmental Narrative sections and Performance Management section
- Inclusion of new Long Range Financial Plan section per GFOA recommendation
- New charts showing fund relationships among Town Departments per GFOA recommendation
- Revised Budget Summary reflecting prior year, current year and budget year as recommended by the Town Attorney
- Inclusion of Town's new Master Tax and Fee Schedule
- Creation of new accounts to better track costs for landscaping
- Purchase/lease of VacCon truck with cost spread among all departments that use this piece of equipment
- Planned budget adoption via comprehensive resolution after consultation with Town Attorney
- New and improved Capital Improvement Program (CIP) displays with project location identifiers

STEPS TOWARD BUDGET DEVELOPMENT

The Town began this process in mid-November when the Department Heads begin formulating the operating and CIP budget. With the complexities of operation and the need to constantly monitor fiscal processes, the budget development process is a year-round task for the Finance Department. In December, the Department Heads met with Finance staff and the Town Manager's Office to answer questions that were critical to the development of this budget. These meetings provided an opportunity to share information and allow the staff to better understand the direction and priorities of the Town Council and the Town Manager's Office. Updates and feedback from staff were provided to better understand the complexities of each departmental request. In January and February, the Town Manager's Office and Finance Department began extensive expenditure reviews which resulted in line item evaluations and further discussions with Department Heads. During this period, the staff spent a significant amount of time reviewing potential cuts to both the CIP and Operational Budgets that could be applied across the board. In addition, staff met to review revenue projections and to analyze information that was coming from the Assessor's Office, which is now assigned to the Commissioner of Revenue's Office in Loudoun County. During these meetings and subsequent follow-up discussions, the Town provided feedback and updated information on critical projects and developments that were occurring within the Town to ensure that we receive the most up-to-date assessments.

POLICY DIRECTION FROM TOWN COUNCIL

During the budget process, the Town maintained constant contact with Town Council members through individual and public meetings. Occasionally in the past, the Town Council would provide staff with specific adopted guidelines or priorities prior to beginning the budget process. Even though the staff received excellent feedback back individually from Council and collectively at the worksessions, the staff did not receive formal budget directives prior to commencement of the process this year. As a result, staff addressed as many of the individual requests and overall collective observations as possible and moved forward in the development of this budget. In order to do this, the staff based the budget development process on the following priority items:

- Complete and open the SCR and Country Club Drive project.
- Complete design and bid the last phase of the Downtown Improvement Project.
- Continue to deliver a level of high-quality services to our Town's residents and businesses on a daily basis.
- Find ways to help stabilize and provide fiscal assistance to our utility system so that existing residents are not shouldering the full responsibility of the environmental mandates and the future required capacity.
- Obtain the Town's first credit rating and maintain this positive rating into the future.
- Continue to work through the budget to promote positive economic development and redevelopment of our community.

- Help the Town move toward its 70/30 residential/commercial split in real estate assessments.
- Continue to review creative staffing processes that allow us to meet the delivery of services in each department. Focus should be placed on developing a Pay for Performance system for compensation and reward for our high performing staff. There have been minimal or no new compensation increases due to an extended period of fiscal constraints.

ACCOMPLISHMENTS LEADING INTO FY 14/15 BUDGET

Many accomplishments lay the groundwork for this budget. They are not limited to but include the following:

- Ending FY 12/13 with a surplus in our General Fund, which allowed us to increase our fund balance.
- Received a strong AA/AAA Credit Rating from the three major credit rating agencies on our initial application.
- Successfully restructured/refinanced debt in our Utilities and General Funds resulting in the following:
 - I. Savings of \$2 million in future payments.
 - II. Freed up \$10 million in debt service over next five years that can be spread out over the life of our capital projects as the community continues to grow.
 - III. Locked in interest rates at some of the lowest historical rates which will result in considerable savings in the future when balloon payments would have been due.
- Helped facilitate a resolution to the twenty-five year old problem created by the County of Loudoun's approval of Autumn Hill/Mayfair.
- Through Mayor Lazaro's leadership, coupled with support from TANV, the five incorporated towns in Northern Virginia that maintain their own street systems will see substantial increases in local and regional funding which will result in one of the largest increases in funding from Richmond in decades.
- Fifth straight year of GFOA Budget Award.
- Fifth straight year for GFOA CAFR Award.
- International City/County Management Association (ICMA) Certificate of Distinction for exceeding the standards set by the ICMA Center for Performance Management in the application of performance data to local government management.
- VML's Green Government Challenge, Silver Certification.
- Tree City USA and Growth Award designation.
- Compliance with all General Fund fiscal guidelines and policies in the FY 12/13 Audit.
- Received Unqualified Audit Opinion for FY 13.
- Maintained State Accreditation for Police Department.

COMMUNITY SUCCESSES AND POSSIBILITIES

Looking back over the last six years, most governments in our region, state and the country practiced survival techniques. Given the severe financial and economic challenges that were pushed on most communities, the Town of Purcellville not only persevered but we moved forward during this tough period. With the leadership of Town Council and our Committees, Commissions and Boards, the Town of Purcellville established itself as a

small town leader in local government. While still feeling many of the pains that other governments experienced, Purcellville became an award winning community at the local, state and national levels. Based on the hard work of our staff and elected officials, Purcellville became one of the smallest communities to obtain a high national credit rating, police accreditation, GFOA awards, state and national environmental awards and obtained the Nation's Best Small Community in the 2012 Siemens Sustainability Award Program.

For purposes of review, these positive observations are based on the following:

- In the recently released population estimates from the Weldon Cooper Center, the Town's population was listed as just over 8,300 residents. This is well within the population of our final estimated build-out of between 8,000 to 10,000 residents. What is never included in these population projections is the number of people that we host within our community on a daily basis above and beyond our residents. With seven schools in our corporate limits and right on the boundaries, the Town of Purcellville is a busy daily location. In addition, we have always been the traditional business hub and athletic/recreational hub of Western Loudoun. Many people within a twenty-five mile radius shop, bank, attend special/sporting events and conduct business here on a daily basis. This sometimes swells our daytime/weekend population to well over 15,000. While this population projection puts us in the category where we are still considered a very attractive small town, we fall just within the thresholds of being fiscally viable for many of our services and utilities that we provide to our residents. Few communities that provide the level of service and programs that we do on a daily basis can refuse to stop growing their residential base or developing/redeveloping their commercial base. A quick look throughout Northern Virginia will validate this assessment.
- Much of the Town's success and ability to offer the programs that we do are directly tied to our strong and positive business community that we have located in our Town. While Purcellville has always been the western business hub of Loudoun County, the Town has worked hard over the last decade to expand business opportunities to foster a positive business image that has attracted a variety of services and opportunities for our residents. As a result, we are well on our way towards meeting the goal of a 70/30 residential/commercial split in real estate assessments and we have slowly been picking up a percentage point every year. Most of our residents can conduct their financial transactions, seek medical care and shop for most needs/services without ever having to leave the Town of Purcellville. This not only creates enormous convenience for our community but also generates considerable revenue. While the previous five years were focused brick and mortar new construction and renovation of existing facilities within our community, the last year has been heavily focused on recruiting and working with new businesses that want to relocate or expand their operations within our community. I am glad to say that we have seen a significant upswing in continued economic recovery which has resulted in staff working weekly with brokers and property owners to locate new businesses within our community.
- While much of the public focus has been on the new development throughout Main Street and the eastern portion of our community, we continue to see wonderful development and prospering of businesses located in our Downtown Business District. This year was marked with the movement of owners of a considerable portion of the Downtown Business District as they submitted their plans and began the approval process for redevelopment of a large section of the old Ross Lumberyard/Nichols Appliance property. In addition, the Town received the final federal/state funding for our Downtown Improvement Project and completed final design and it has gone out for bid. These two projects coupled together will complete a twenty year journey that involved a partnership of private and public officials dedicated to making our

Downtown Business Area a vital and sustainable location.

- While the recent five year economic contraction has impacted all governments at the local, state and federal levels, we were blessed that the Town made quick adjustments and was able to survive and in many cases prosper during these difficult times. Nontraditional taxes such as BPOL, meals tax, sales tax and other creative fees helped us capture revenue from not only our community but from the many local citizens living outside of our community who use our facilities and shop here on a daily basis. Another positive item was the creation of the Recreational Tax District which generated a tax of .035 per \$100 on all residential and commercial real estate assessments to help pay for Fireman's Field and all of the recreational/special event programs within the community.
- On an extremely positive note, and for the first time in over six years, we have started to see an increase in our residential assessments across the board. This year will be the first substantial recovery period where many people will see the assessment of their houses slowly start climbing back towards the value that many people paid for newer houses over the last eight years. Since real estate taxes are the single largest revenue source in the General Fund, the recovery of this component is critical to the continued fiscal health of our operations.
- One of the enormous successes that makes Purcellville such a great place to live, work and raise a family is the dedication and commitment that exists with all of our Town Council, volunteers on our Committees, Commissions and Boards and our staff that work hard to provide a high level of service on a daily basis and always rise to the occasion to provide top notch emergency operations during critical events. Purcellville proved again throughout this year that we are one of the leaders in small town emergency management and response. While it seemed like there was nothing else that we could face after the last decade, over the last several years, the Town responded quickly in order to protect and assist our citizens in a series of natural and manmade disasters. These events included a significant water break that threatened the loss of service to our entire community, thunderstorms with significant lightning strikes and damage to private and public property, the Derecho, heavy rains with flooding events, tropical storms and the theme of this winter which included multiple snow and ice storms. In order to meet these emergencies and also handle the day to day activities and events that happen throughout the year, we have to rely on our staff which I have always stated is the most important asset to our community. While our total staffing has been reduced over the last several years to address fiscal challenges and issues, our full and part-time staff work nonstop 365 days a year to ensure that our community remains a safe and attractive location. These dedicated men and women staff our Police Department, field operations, general government and utility operations on a daily basis.

CHALLENGES

While there are so many positive things to be excited about in the Town of Purcellville, no community is without challenges. As a manager, it is incumbent upon me to make sure that our Council and citizens understand any potential issues and challenges that may affect us in the future and try to address them accordingly in our budget and financial plans. After weathering six of the toughest economic years since "The Great Depression," our community has not only survived but in many cases has prospered during these difficult times. While we are seeing the first significant recovery year of this protracted economic downturn, we still have political and operational challenges that we must be cognizant of as we move forward:

- Unfunded mandates continue to be a significant problem with the blame being shared equally between the federal and state governments. These issues include significant utility mandates that seem to grow every year, enhanced environmental compliance programs such as stormwater treatment, Chesapeake Bay initiatives, mandatory line of duty insurance benefits, mandatory VRS changes and other retirement directives that are coming at a crippling pace which forces localities to incur significant operational costs and debt service to fund many of these items. It is important that we understand these consequences and plan our operations accordingly. For the first time in two decades, the Town has seen the creation of a new funding source at either the state or federal level and that includes the General Assembly's transportation package that will fund annual local and regional projects. While this is a step in the right direction, it is important to note that all the funding for this program is being generated through taxes and fees that are being paid for by our region so it is not unencumbered new revenue. The good point is that for the first time in years, the state is not trying to take traditional funding sources from the Town but allowing us to create new options to address our local and regional problems.
- Another significant challenge is that the Town is closely reaching the ultimate build-out of our existing corporate limits. With the exception of several residential projects that are currently underway, the remaining small development along Hirst Road, Patrick Henry College and the business component on Route 287 is all that is left to develop. While the Town has eliminated the Purcellville Urban Growth Area Management Plan and Annexation Agreement, the community and government have future options and alternatives that may allow the Town to increase our boundaries for projects that may be of interest or suitable for the community. These adjustments can occur through either a traditional annexation process or boundary line adjustment, when needed. With the ultimate build-out of the community fast approaching, the Town will probably cap-out at a residential population of 8,000 to 10,000 serving a greater commercial and business area of over 60,000 residents. This means that there are financial limitations to projects and programs that we can feasibly offer and make it sustainable in the future. Obviously, we will not be able to offer the same services that a community the size of Leesburg, Herndon, Vienna or larger jurisdictions to the east can offer. We have to make sure that we live within our means. In order to do so, I would recommend that Council carefully evaluate not only the creation of any new and expanded programs but also evaluate existing programs annually to make sure that we are meeting the needs of our community and the programs are cost effective with positive benefits.
- Over the last several decades, the Town of Purcellville has worked hard to address many of our environmental and utility issues. When many communities our size were sitting back and not making the needed improvements to their facilities, the Town slowly and systematically rebuilt the majority of our utility system. This includes the storage, distribution, pumping and treatment facilities needed to run a modern state of the art water and wastewater system. The cost of these projects have not been cheap and have come with significant impact to our community. Unfortunately, a few if any of these programs were funded by federal and state grants. Most were specifically required in order to avoid consent decrees and fines which have occurred in other communities. Unfortunately in the utility departments, the Town has had to absorb over \$50 million in debt that it cost the Town to meet these mandates and requirements. In most utility funds, revenue can only be derived from two sources and that includes user fees and availability/connection fees. Without sales of availabilities or connection fees, all of the impact hits the user fees. While many of the Town residents and businesses have demanded that we remain a small community of 8,000 to 9,000 residents, this will come with a price tag particularly in the utility system which will cap out at about 2,800 to 3,000 customers. As we discussed last year, it is critical that we are able to continue to monitor available excess capacity that may exist so that we can sell this capacity to help stabilize the rates. It is probably the biggest challenge that we face and without the ability to market and sell our committed capacity within the corporate limits and any excess capacity that may exist based on our consumption or conservation changes or build-out

options that may have changed from our original base projections, our only options will be raising rates. Fortunately, the Town took a major step this year in addressing many other issues at the Autumn Hill location and this also provided significant benefit to the Town with almost \$12 million being dedicated towards availability fees and investment into our capital debt service. This project coupled with some of the infill development and ultimate commercial build-out on our zoned vacant property will go a long way to helping the existing customers who have had to shoulder so much of a burden. Given this opportunity, we will be able to stabilize or reduce the utility rates for the first time in years.

- With the wonderful opportunity of getting such positive credit ratings straight out of the box this past summer, comes an enormous challenge of maintaining this rating for many years to come. As many people say, when you are at the top there is no place to go but down if you make a mistake or falter. This statement is so true when it comes to credit ratings and it puts pressure on a community to continue to do the positive things needed to maintain this credit rating and this will be our challenge and goal as we move forward. In order to accomplish this, current and future councils and staff will need to focus on the following items:
 - I. Limit any new debt service in our three funds to absolute necessity so that the natural growth and expansion of our community can catch up to many of the wonderful capital projects that we have completed.
 - II. Complete a five year fiscal plan in our General Fund similar to what we have done in our Utility Fund so that we can look ahead to determine how operations and costs will be properly scheduled throughout this specific period. This is also good in making sure that we fully understand how new costs and programs will be paid for and make sure that we stay ahead of any debt service other projects that may be required.
 - III. It is also critical that we monitor our fiscal policies and remain in compliance with them throughout the process. Any changes or deviations from these policies should be quickly addressed as it reflects on our rating.


CLOSING SUMMARY

In closing, I am proud to submit to you a budget that includes items to address all of the issues that we are facing in the General Fund, Parks Fund and Utility Funds. This year, I am proposing no tax or fee increases in our General Fund, Parks Fund or Utility Funds.

In the area of Utility Revenues, the Town is proposing a 3% decrease in both the water and sewer rates which will be the first stabilization or rate decrease that has occurred in more than a decade. While not eliminating the needed funding, it allows us to transfer some of the capacity and new mandates to new connections that are helping us share this burden in order to meet permit requirements, Chesapeake Bay Initiatives and high quality drinking water and wastewater treatment.

On a final note, I would like to take this opportunity to thank the Town Council, Committees, Commissions and Boards that worked directly with staff to develop the extensive summaries and guidelines used to complete this budget. As I mentioned earlier in the transmittal letter, the job of developing this budget, which far exceeds the quality and level of detail that most similar sized communities submit on an annual basis, falls directly on the Finance Department with support from Administration. The Finance Team led by Liz Krens, Connie LeMarr, Steve Coakley and Paula Hicks work year-round to make sure that this document is timely and pertinent to deliberations and community review. Without their constant guidance and

teamwork, this would be just another fiscal document for consideration and not the GFOA award winning budget that is presented for consideration. Each of these staff members spent hundreds of hours to complete this detailed document. In particular, I want to personally thank Steve Coakley who assumed a role of a part-time Budget Director and has taken not only this document but the overall budget process to levels that are seldom seen in communities our size. His dedication and commitment to this process is truly a blessing and I lean on him heavily during this process. In addition to the Finance Department, enormous support and project development from my office was provided by Patrick Childs, Hooper McCann, Cathy Owens and other Management Team members in order to complete the background research and reports needed to tie the final budget together.

A handwritten signature in blue ink that reads "Robert W. Lohr, Jr." with a stylized flourish at the end.

Robert W. Lohr, Jr.
Town Manager

Town of Purcellville, Virginia

FY 14/15 Budget Highlights

GENERAL FUND

- General Fund Budget reduced by \$6,445,473 over the adopted FY 2014 Budget
- Real Estate Tax Rate remains \$.225/\$100 Assessed Value
- Meals Tax Rate remains 5%
- BPOL Tax Revenues forecasted to be strong in light of new development and expanding business base
- Sales Tax Revenues remain strong
- No other fee or tax increase is proposed in the General Fund
- Transfer of \$401,754 proposed from the Rainy Day Fund
- 3.5% COLA/Merit Pay Increase proposed
- No Increase in Virginia Retirement System (VRS) rate for FY 2015
- No increase in The Local Choice Health Insurance Program for FY 2015 (health insurance remains at 85/15% split)
- 1 new Police Officer position and 1 Part-time HR Assistant position proposed
- General Fund Debt decreased by \$14,231 as the result of refinancing/restructuring of debt
- Charge Back to Utility Funds reduced by \$84,008
- Capital Improvement Program includes
 - 2 projects in the amount of \$453,337 for FY 2015
- New Transportation Tax Funds from VA and NVTA included in CIP

SPECIAL PARKS & RECREATION FUND

- Fireman's Field Tax District Rate remains \$.035/\$100 Assessed Value
- Park & Recreation Fund Budget increased by \$67,686 over adopted FY 2014 Budget
- Expanded to show role and tracking for special projects
- Department currently staffed with 1 PT positions (.75 FTE)
- There are no Capital Improvement Program (CIP) projects proposed in FY 2015

WATER FUND

- Water Fund Budget decreased by \$1,255,532 over the adopted FY 2014 Budget
- Water User Fee Proposed decrease by 3% (continued analysis by Town Council, staff and consultant to review fee structure and future options)
- 3.5% COLA/Merit Pay Increase proposed
- No proposed increases to Availability Fees
- Decrease in debt service in the amount of \$451,448 as the result of refinancing/restructuring of debt
- Budget Surplus of \$553,775
- There are no Capital Improvement Program (CIP) projects proposed in FY 2015
- Continued focus on expanding our Water Resources
- 1 new position proposed

WASTEWATER FUND

- Wastewater Fund Budget decreased by \$674,905 over the adopted FY 2014 Budget
- Decrease Wastewater User Fees by 3% (continued analysis by Town Council, staff and consultant to review fee structure and future options)
- 3.5% COLA/Merit Pay Increase proposed
- No Increase in Base Entry Level Availability Fees
- Decrease in debt service in the amount of \$1,227,108 as the result of refinancing/restructuring of debt
- Budget Surplus of \$43,682
- Capital Improvement Program includes
 - 1 project in the amount of \$350,000 for FY 2015
- No new positions proposed

Introduction

This section presents an overview of the Town of Purcellville. The following pages contain:

- History of Purcellville
- Organization Chart
- Location Map
- Fast Facts

Town History

Settled in 1764, Purcellville is one of seven independent towns in Loudoun County. Purcellville lies in the western portion of the County along the principal east-west transportation corridor, Route 7, an early path of the historic Great Wagon Road which took settlers from Philadelphia to the Carolinas. Rich in agricultural heritage, Purcellville is considered part of the Washington Metropolitan Area.

Although the first land grant in the area was issued by Lord Fairfax in 1740¹, it was not until 1764 that Purcellville's first known settler, James Dillon from Bucks County, Pennsylvania, arrived. As might be expected, it would take a road to make a town; the early ox cart track which wound westward from Leesburg, known later as the "Great Road", served this purpose. The Great Road, now known as Route 7, became an authorized turnpike in 1785² and extended the turnpike system westward from Alexandria to Snickers' Gap, and beyond to Berryville and Winchester. With the construction of this turnpike in 1832, travel through Purcellville began to increase – the first stagecoach arrived in 1841.



Purcellville W&OD Train Depot in Use in 1951

A railroad link was built to Leesburg prior to the Civil War, and travel to points further west was continued by stagecoach through Purcellville. When the railroad was extended to Purcellville in 1874, the Town took Leesburg's place as the beginning of the stage route until the Washington and Ohio Railroad (later reorganized as the Washington and Old Dominion Railroad) was extended to Round Hill in 1875.

The Town's dependence upon transportation links to the more populous eastern Northern Virginia has remained strong. Over the years, improvements have been made to various segments of Route 7, and a

¹ Eugene M. Scheel, *The Story of Purcellville*, reprinted by the Town of Purcellville in commemoration of its 75th anniversary 1908-1983, (1983).

² Nathaniel Mason Pawlett, *Historic Roads of Virginia*, Virginia Highway Research Council, (1977).

bypass highway now connects western Loudoun County to the larger metropolitan area.

The first recorded business, an ordinary (a combined store and inn), was established by Abraham Vickers in 1799. This was followed by a second ordinary, established by Stacey Taylor in 1804, and later by "Purcell's Store" and Post Office, established by Valentine Vernon Purcell (from whom the Town's name is derived). A blacksmith's shop, established around 1848, was also among the Town's earliest businesses. The Town's first public school was built in 1883. On July 9, 1852, the village officially adopted the name Purcellville, and on March 14, 1908, the Town was incorporated by an act of the Virginia General Assembly.



Early Temperance March in Downtown

Although there were several marches and chases through Purcellville during the Civil War, the Town sustained no major damage. However, a series of disastrous fires, the first in 1900 and two more in 1914, virtually wiped out the business district, depriving the Town of much of its earliest architectural heritage. Much of the downtown was rebuilt, and now the early 20th Century downtown is designated as a historic district on the Virginia Landmarks Register and the National Register of Historic Places.



Women workers in Purcellville Orchard

Purcellville's moderate growth during this rebuilding period was not indicative of its future growth. Furthermore, Purcellville's traditional dependence upon agriculture as its primary source of income has diminished as more and more residents are employed outside of the community. The challenge is to accept this change without the Town losing its historic identity and those everyday, small-town amenities that have developed over its long history.

Purcellville Timeline

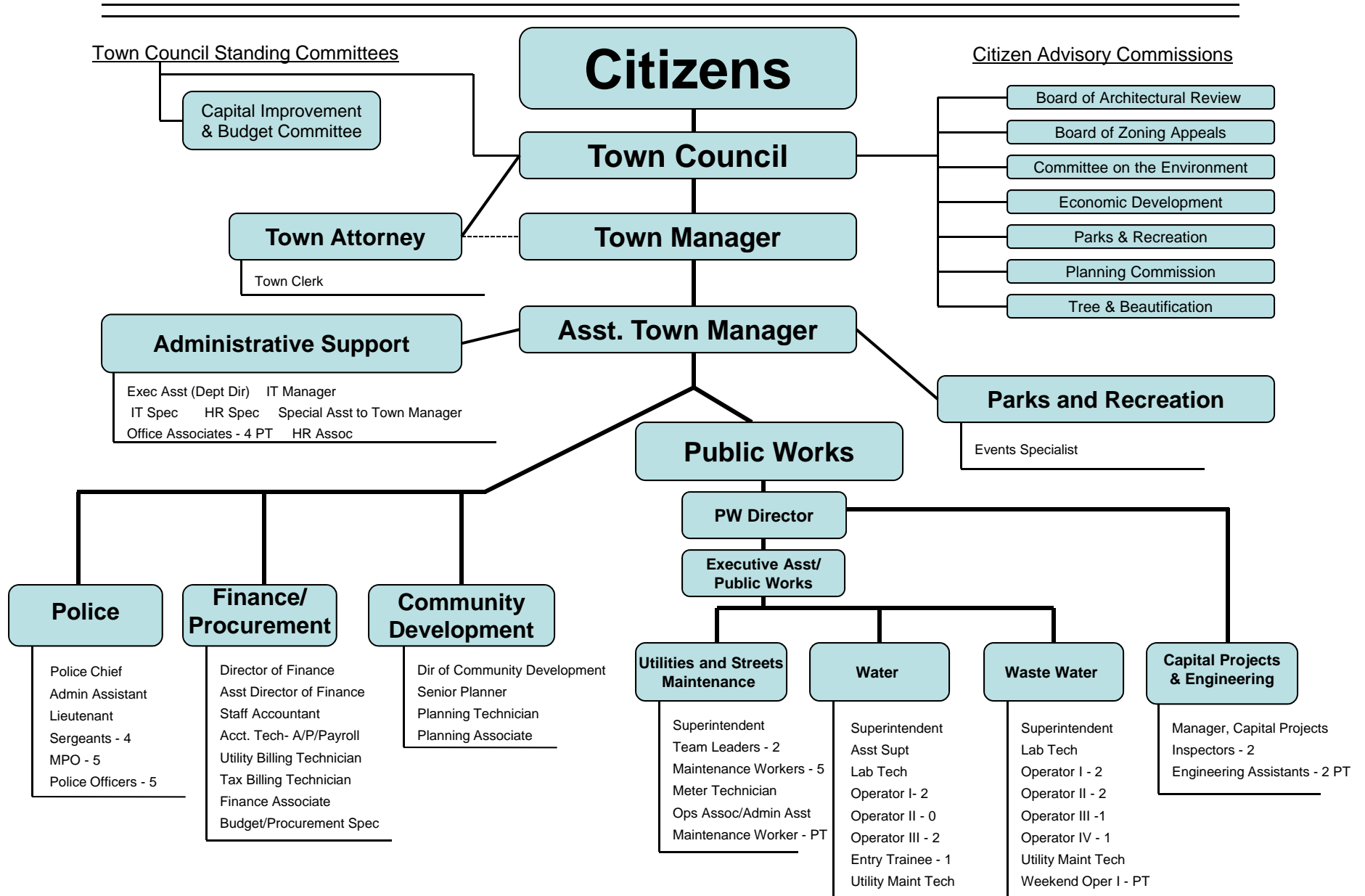
Timeline

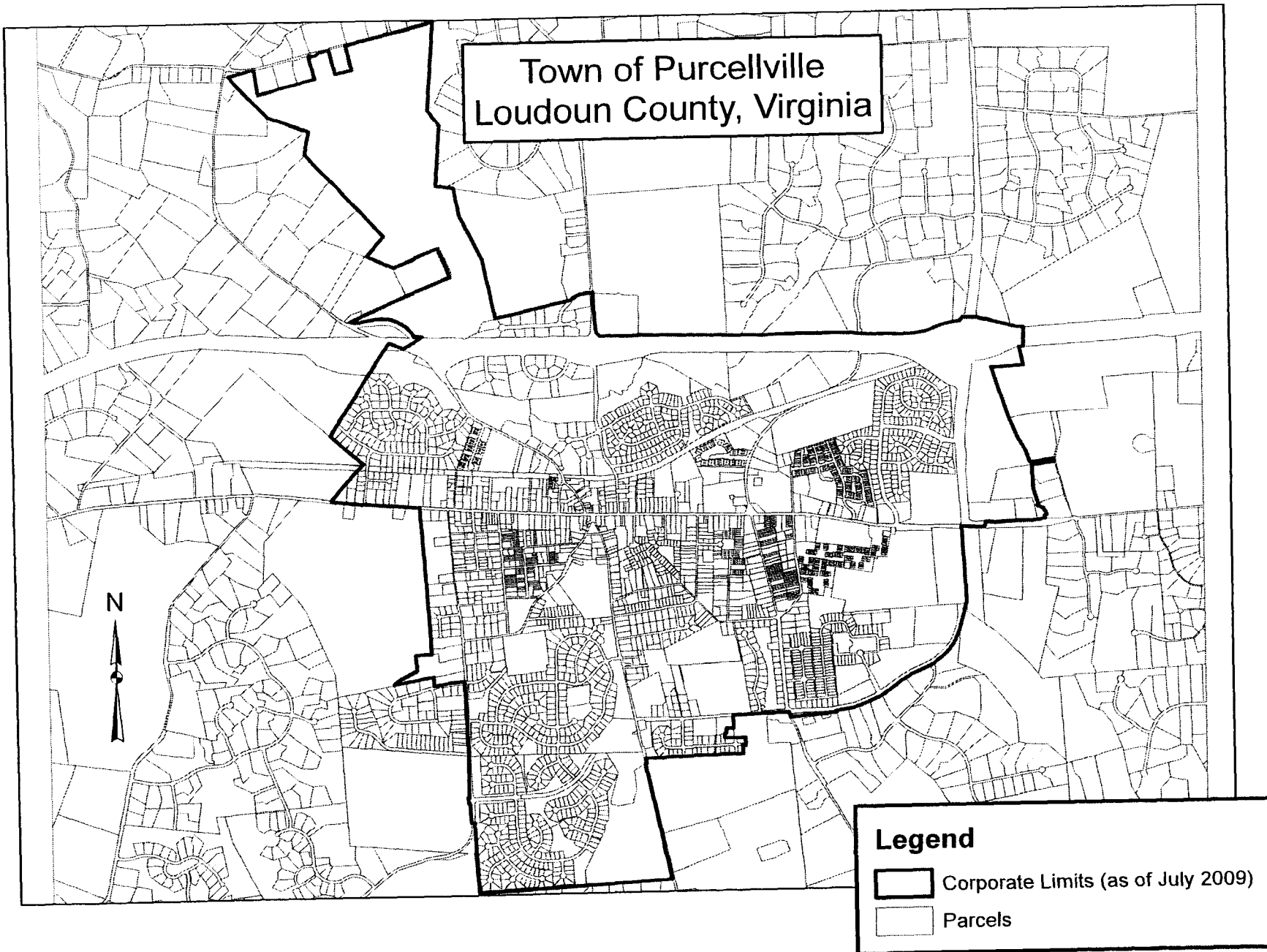
1700's	Purcellville area is first settled by James Dillon in mid 1700's
1790's	Village became known as Purcell's Store
1822	On January 28, Valentine Purcell is appointed postmaster of Purcell's Store
1841	First known stagecoach comes through Purcell's Store. It leaves Washington, D.C. at 4 a.m. and arrived in Winchester at 6 p.m.
1852	Purcell's Store is renamed Purcellville on July 9.
1861	On May 29, Purcellville residents casts eighty-two votes for secession and thirty-one against.
1874	The Washington & Ohio Railroad comes to town on March 14. A sixty-by-twenty-foot railroad depot was completed in April.
1886	Phone service comes to Purcellville.
1904	First automobile seen in Purcellville. The Tabernacle at the Bush meeting grounds is built for \$2,500.
1908	Purcellville incorporates on March 14. First town taxes: Fifty cents for every male twenty-one and over, and eleven cents on every one hundred dollars of assessed valuation.

- 1910 Town Council establishes first speed limit at 8 m.p.h.
- The Loudoun County Emancipation Association builds their headquarters on the Emancipation Grounds.
- 1912 Electricity comes to Purcellville provided by a diesel powered plant. The plant also manufactures six tons of ice daily.
- 1914 On November 22, fire destroys most of the downtown businesses. A second fire occurs a week later.
- 1915 The Town Council enacts a building code in the business district requiring buildings to be erected of brick, stone, or concrete.
- 1920 Carrie Emerick is the first woman in Loudoun County to pay her poll tax, making her eligible to vote.
- 1921 The first catholic church, St. Francis de Sales, is built.
- 1923 The town organizes its first fire company on March 15.
- 1924 Installation of the first fifty-eight street lights.
- 1925 The Bethany Methodist church is built.
- 1927 The main street of Purcellville is paved.
- 1928 The Town Council votes to install municipal water.
- 1933 Prohibition is repealed in a county wide vote. Purcellville residents vote seventy-four to seventy-two to repeal.
- 1938 Purcellville Library is dedicated on Labor Day.

1947	The eight-room George Washington Carver School is built.
1949	The firemen provide lights at their baseball field.
1951	Passenger service on the W&OD is discontinued.
1967	Integration occurs at Emerick Elementary.
1993	Purcellville's Library addition is completed in July.
1998	Town Hosts first Babe Ruth World Series.
2008	Purcellville celebrates its 100th anniversary.
2009	Purcellville places 1,271-acre J.T. Hirst Reservoir Property under conservation easement.
2010	Bush Tabernacle restoration completed and reopened to the public.
2011	Historic Baptist Church at 221 Nursery Avenue converted to new Town Hall. Town Staff moved into the new facility in November of 2011.
2012	Town receives National Siemens Sustainability Award – one of only three communities in the US.
2013	The Town constructed and opened the Southern Collector Road on the east end of Town naming it the William T. Druhan Jr., Boulevard. The Town also received its First Bond Rating from all three rating agencies. On the sports front, Purcellville becomes the First Host Town team to win the Babe Ruth World Series.

Town of Purcellville Organization Chart: Effective June 10, 2014





Town of Purcellville, Virginia

Fast Facts

Demographics (as of December 31, 2013):

Population: 8,300*

Housing Units: 2533*

Square Miles: 3.42*

Acreage of Existing Corporate Limits: 2188.80*

Date the Town was settled: 1764

Date of Incorporation: 1908

Number of Commercial Businesses: 816

Number of Town Staff - Full Time: 64

Part-Time: 13

Total Town Owned Assets: \$128,045,244

FY 13/14 General Fund Budget: \$9,080,884

FY 13/14 Parks & Recreation: \$439,660

FY 13/14 Water Fund Budget: \$3,352,133

FY 13/14 Wastewater Fund Budget: \$4,482,856

FY 13/14 Capital Improvements Budget: \$325,000

* This information is provided by the Community Development Department

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Statistical Information

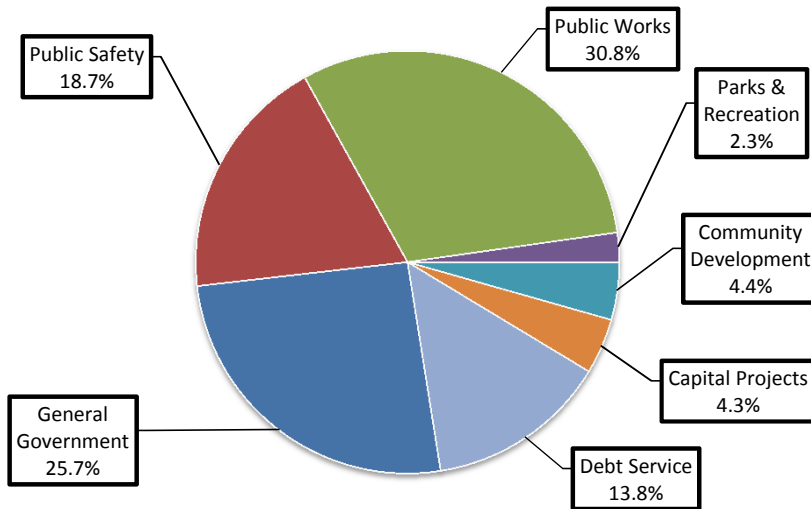
This section provides a statistical view of the Town of Purcellville. The following pages contain:

- General Fund Expenditure History
- General Fund Revenue History
- Comparison of Personnel by Department
- Assessed Value of Real Property
- Major Property Owners & Principal Employers
- Population
- Land Use Classifications (Assessed Value – Number of Parcels)

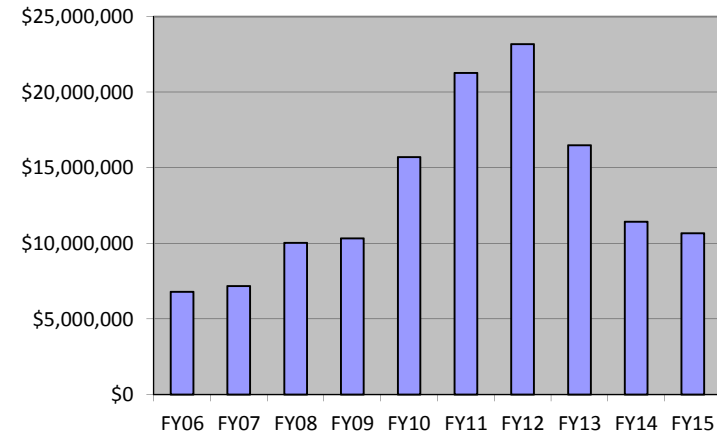
General Fund & Parks and Recreation Expenditures History

		General Government	Public Safety	Public Works	Parks & Recreation	Community Development	Capital Projects	Debt Service	Pass Thru Grant	Total Expenditures
FY06	Actual	1,462,066	1,128,938	2,152,098	17,806	665,467	1,201,440	158,615		6,786,430
FY07	Actual	1,903,006	1,393,867	2,093,861	21,720	529,779	993,440	239,538		7,175,211
FY08	Actual	2,096,975	1,506,641	2,120,074	41,174	607,290	3,329,921	324,324		10,026,399
FY09	Actual	2,342,444	1,566,094	2,812,620	27,794	517,069	2,626,704	435,355		10,328,080
FY10	Actual	2,109,213	1,606,485	2,724,992	33,063	486,933	7,966,091	767,605		15,694,382
FY11	Actual	2,348,933	1,626,498	2,821,523	26,800	412,050	12,824,063	1,210,890		21,270,757
FY12	Actual	2,317,756	1,788,562	2,834,155	81,922	409,998	14,396,701	1,338,294		23,167,388
FY13	Actual	2,319,098	1,838,126	2,828,115	153,329	417,272	4,782,330	4,151,122		16,489,393
FY14	Current	2,583,177	1,924,269	3,384,132	193,191	459,934	1,406,700	1,470,341		11,421,744
FY15	Adopted	2,739,714	1,998,007	3,288,534	241,072	468,095	453,337	1,476,126		10,664,885

FY 2015 General Fund Expenditures

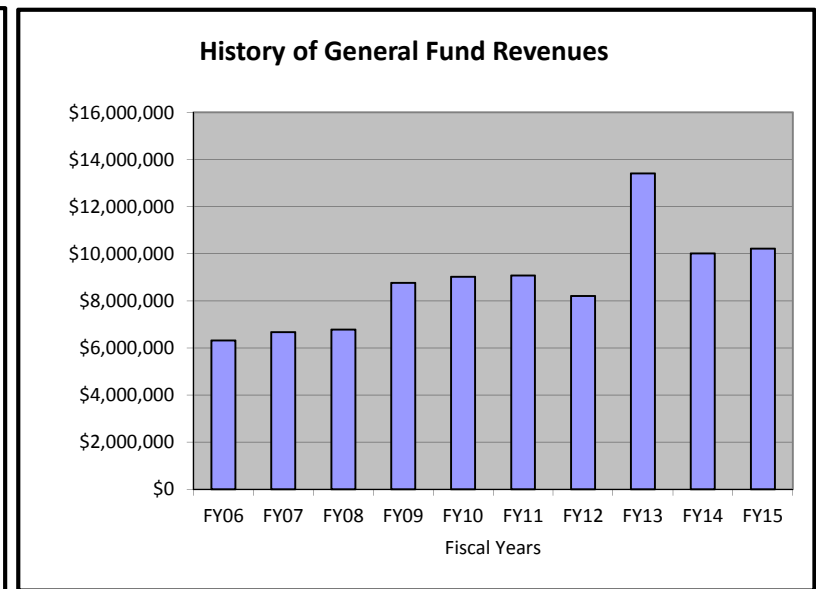
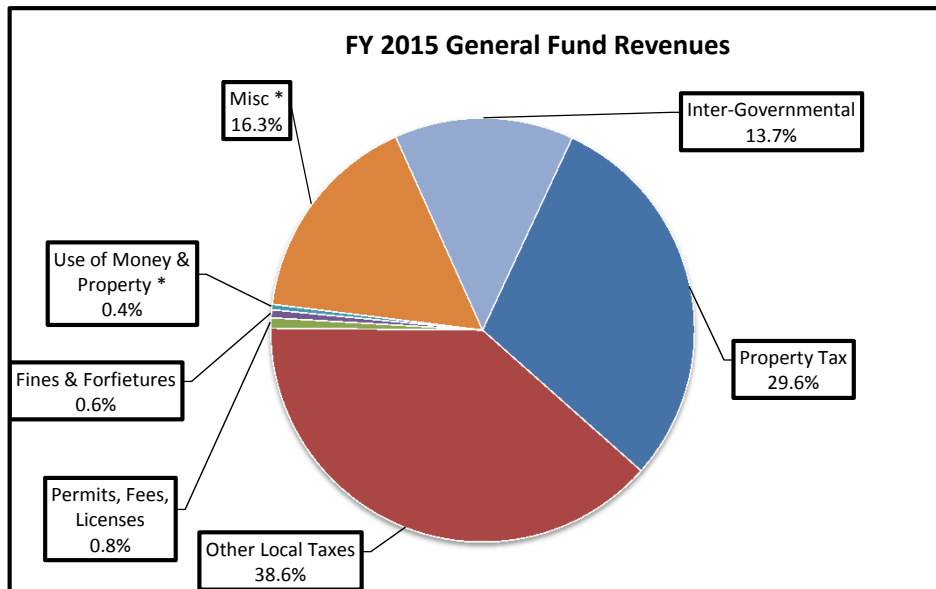


History of General Fund Expenditures



General Fund & Parks and Recreation Revenues History

		Property Tax	Other Local Taxes	Permits, Fees, Licenses	Fines & Forfeitures	Use of Money & Property *	Misc *	Inter- Governmental	Pass Thru Grant	Total Revenues
FY06	Actual	2,092,568	2,659,820	148,767	78,732	105,679	79,747	1,145,395		6,310,708
FY07	Actual	2,409,596	2,799,546	142,564	77,431	151,842	52,917	1,032,589		6,666,485
FY08	Actual	2,469,194	2,898,002	91,661	83,729	126,148	94,254	1,017,145		6,780,133
FY09	Actual	2,728,737	2,787,900	192,209	66,087	98,761	1,875,307	1,013,366		8,762,367
FY10	Actual	2,487,151	2,881,876	103,501	65,268	55,765	2,082,073	1,345,313		9,020,947
FY11	Actual	2,526,828	2,996,580	118,070	80,287	69,615	2,106,173	1,171,565		9,069,118
FY12	Actual	2,526,297	3,191,608	81,782	73,046	11,940	1,180,206	1,133,227		8,198,104
FY13	Actual	2,851,312	3,705,244	102,822	84,156	42,540	5,265,490	1,362,027		13,413,591
FY14	Current	3,003,955	3,725,913	76,000	73,150	40,650	1,762,051	1,333,325		10,015,044
FY15	Adopted	3,023,543	3,940,155	80,000	62,100	42,450	1,667,319	1,395,981		10,211,548



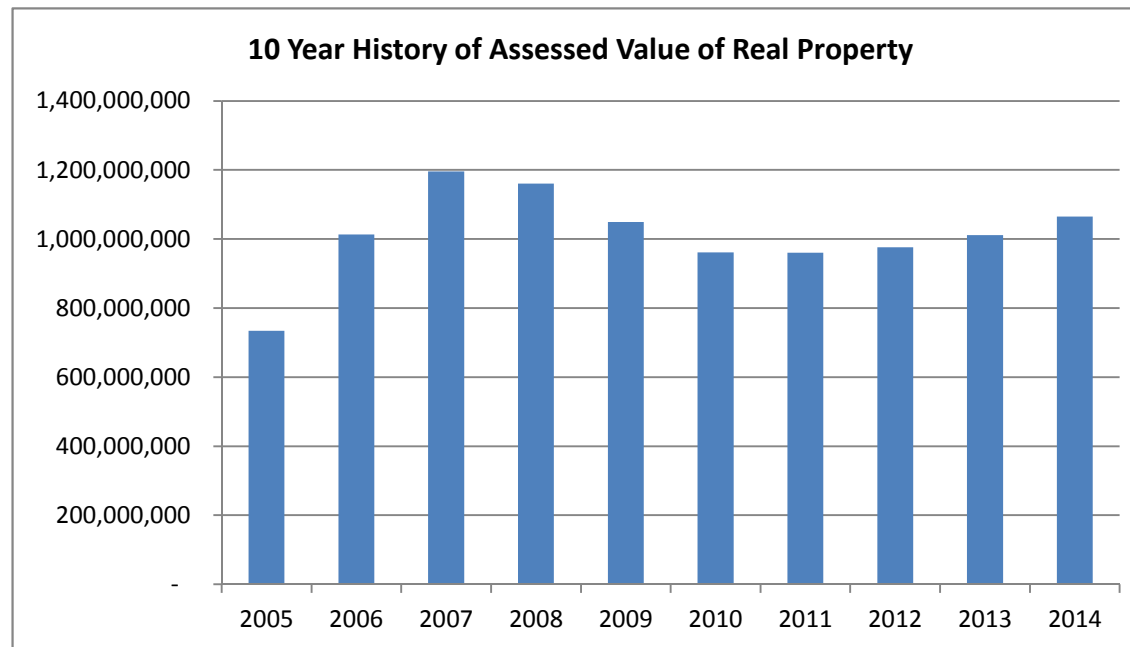
* Includes Special Parks & Recreation Fund Revenues for FY 2010, 2011, 2012, 2013, 2014

Personnel Analysis				
Department	Position	FY13	FY14	FY15 Adopted
Administration	Town Manager	1.00	1.00	1.00
	Asst. Town Manager	1.00	1.00	1.00
	Exec Asst to TM	1.00	1.00	1.00
	Town Clerk	1.00	1.00	1.00
	Town Attorney	1.00	1.00	1.00
	HR Specialist	0.60	0.60	0.60
	Spec Asst to TM	0.60	0.60	0.60
	HR Associate	0.00	0.00	0.60
	Office Associate	1.00	1.00	1.00
	Total FTE*	7.20	7.20	7.80
	Head Count	9	11	12
Finance	Director of Finance	1.00	1.00	1.00
	Asst. Dir Finance	1.00	1.00	1.00
	Finance Tech	3.00	3.00	3.00
	Finance Assoc	1.00	1.00	1.00
	Budget Spec	0.60	0.60	0.60
	Staff Accountant	1.00	1.00	1.00
	Total FTE*	7.60	7.60	7.60
	Head Count	8	8	8
IT	IT Manager	0.65	0.65	0.65
	IT Administrator	1.00	1.00	1.00
	Total FTE*	1.65	1.65	1.65
	Head Count	2	2	2
Community Development	Director Comm Devel	1.00	1.00	1.00
	Sr Planner/Mgr	1.00	0.00	1.00
	Planning Tech	1.00	1.00	1.00
	Planner II	0.00	1.00	0.00
	Planning Assoc	1.00	1.00	1.00
	Total FTE*	4.00	4.00	4.00
	Head Count	4	4	4
Police	Chief	1.00	1.00	1.00
	Lieutenant	1.00	1.00	1.00
	Sergeant	4.00	4.00	4.00
	MPO	5.00	4.00	4.00
	Officers	3.00	5.00	6.00
	Admin Asst	1.00	1.00	1.00
	Total FTE*	15.00	16.00	17.00
	Head Count	15	16	17

Personnel Analysis				
Department	Position	FY13	FY14	FY15 Adopted
PW/Eng	Director	1.00	1.00	1.00
	Asst Dir	1.00	0.00	0.00
	Inspector	2.00	2.00	2.00
	PT Eng Spec	1.00	1.00	1.00
	Admin Asst	1.00	1.00	1.00
	Project Coord	1.00	1.00	1.00
	CIP Mgr	1.00	1.00	1.00
	Total FTE*	8.00	7.00	7.00
	Head Count	9	8	8
Maintenance	Superintendent	1.00	1.00	1.00
	Team Leaders	0.00	0.00	2.00
	Maint. Workers	7.00	7.60	5.60
	Meter Tech	1.00	1.00	1.00
	Total FTE*	9.00	9.60	9.60
	Head Count	9	10	10
Total General Fund				
	*Full Time Equivalent	52.45	53.05	54.65
	Actual Head Count	56.00	59.00	61.00
Parks and Rec	P&R Administrator	0.50	0.00	0.00
	Events Specialist	0.00	0.70	0.70
	Events Coordinator	0.50	0.00	0.00
	Total FTE*	1.00	0.70	0.70
	Head Count	2	1.00	1.00
Total Parks & Rec Fund				
	*Full Time Equivalent	1.00	0.70	0.70
	Actual Head Count	2.00	1.00	1.00
Water	Superintendent	1.00	1.00	1.00
	Asst. Sup	1.00	1.00	1.00
	Operators	5.00	5.00	5.00
	Lab Technician	0.00	0.00	1.00
	Utility Maint Tech	1.00	1.00	1.00
	Total FTE*	8.00	8.00	9.00
	Head Count	8	8	9
Wastewater	Superintendent	1.00	1.00	1.00
	Asst. Sup	0.00	0.00	0.00
	Operators	6.00	6.40	6.40
	Utility Maint Tech	1.00	1.00	1.00
	Lab Tech	1.00	1.00	1.00
	Total FTE*	9.00	9.40	9.40
	Head Count	9	10	10
Total Utilities				
	*Full Time Equivalent	17.00	17.40	18.40
	Actual Head Count	17	18	19
Total Staff				
	*Full Time Equivalent	70.45	71.15	73.75
	Actual Head Count	75	78	81

Assessed Value of Taxable Real Property

Fiscal Year	Actual Value
2005	734,660,050
2006	1,013,555,550
2007	1,195,641,850
2008	1,160,800,550
2009	1,048,886,350
2010	961,287,250
2011	960,616,700
2012	976,555,250
2013	1,010,965,950
2014	1,064,659,445



Source: Loudoun County Assessor of Real Estate converted to a fiscal year basis.

Major Property Owners

Owner	Description/Location	Percentage of Total 2013 Assessed Value
Jordan River Acquisitions LLC	Shopping Center (1251 E Main St)	1.56%
Main St. Station LLC	Shopping Center (1000 E Main St)	1.30%
S R B Enterprises LLC	Shopping Center (711 E Main St)	1.14%
Purcellville Shopping Center LLC	Shopping Center (609 E Main St)	1.02%
Valley Medical Center LLC	Medical Center (125 Hirst Road)	0.87%
Maple Avenue Apartments LP	Apartments (610 Dominion TE)	0.48%
Main Street Associates LP	Apartments (123 16th St)	0.40%
413 Browning Court LLC	Office Building(413 Browning Court)	0.33%
C K D Purcellville LLC	Office Building (400 Browning Ct)	0.32%
Loudoun Valley Investments LC	Industrial (121 N Bailey Ln)	0.30%

Source: Loudoun County Assessor of Real Estate

Principal Employers

Employer	Employees in FY13
Loudoun County Schools	607
Blue Ridge Veterinary Assoc., Inc.	125
Harris Teeter	125
Home School Legal Defense	112
Virginia Regional Transportation Center	99
Patrick Henry College	85
Giant	85
Magnolia's at the Mill	81
Town of Purcellville	73
Dominion Paving and Milling	50

Source: Town Business License Renewal

Demographic and Economic Statistics

Fiscal Year	Purcellville Population (1)	Loudoun County Per Capita Income (2)	Loudoun County Median Age (3)	Purcellville School Enrollment (4)	Loudoun County Unemployment Rate (5)
2004	5,818	39,380	34.1	792	2.9
2005	6,704	42,582	34.1	1,511	2.7
2006	7,122	46,388	34.1	1,511	2.3
2007	7,304	49,607	34.0	1,511	2.2
2008	7,497	51,773	33.9	2,105	2.9
2009	7,632	50,519	33.8	2,105	5.3
2010	7,727	53,824	33.6	2,105	5.0
2011	7,796	57,242	33.9	2,297	4.7
2012	7,829	57,838	34.1	2,330	4.4
2013	7,909	58,067	34.4	2,410	4.5

Sources:

(1) 2010: US Bureau of Census, 2010 Decennial Census.

2002-2009, 2011-2012: Loudoun County Department of Planning, June 4, 2013.

(3) 2010: US Bureau of Census, 2010 Decennial Census.

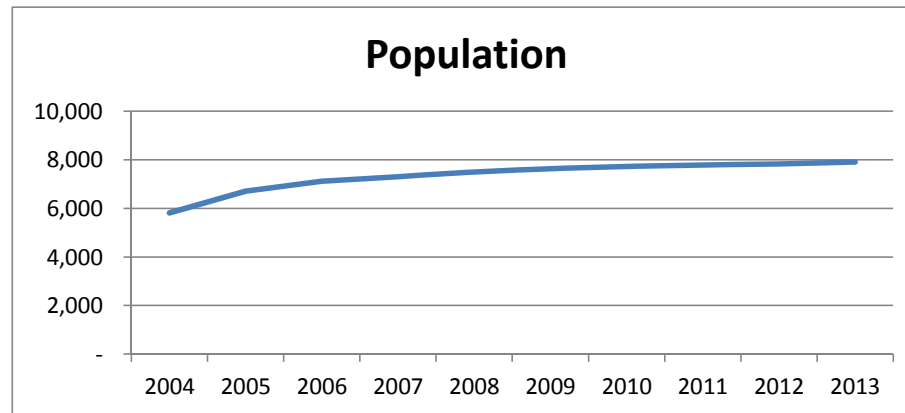
2002-2009, 2011-2012: Loudoun County Department of Planning, September 19, 2013.

(2) 2004-2011: Bureau of Economic Analysis, US Department of Commerce, November 26, 2012.

2012-2013: Loudoun County Department of Finance & Management Services, October 2, 2013.

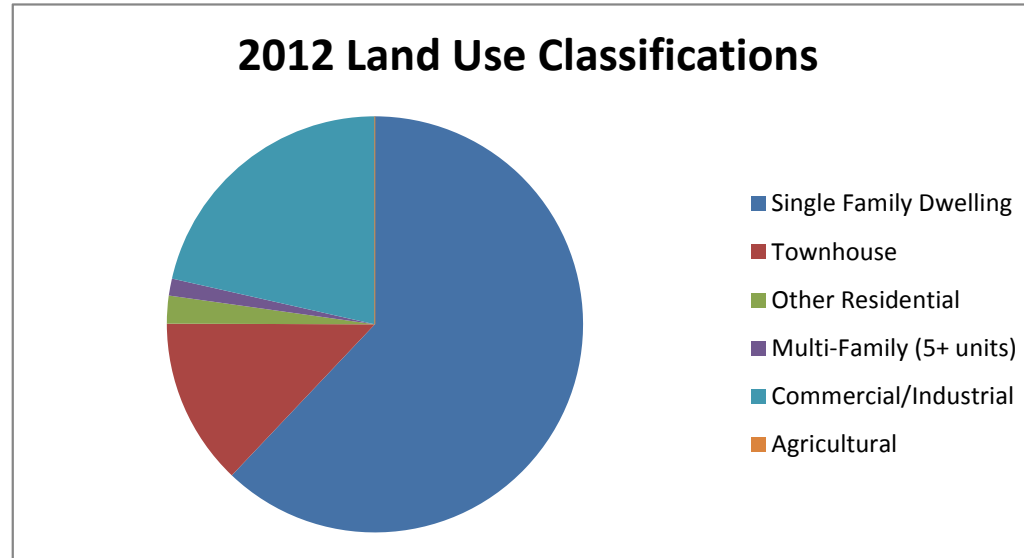
(4) 2003-2009: Loudoun School Census (triennial), Loudoun County Public Schools;
2010-2012: Weldon Cooper Center for Public Service, Demographics & Workforce Group
School-Age Population Estimates, June 2013.

(5) Local Area Unemployment Statistics, Virginia Employment Commission, Month of June each year.
Values for 2009-2012 are revised.



Assessments by Land Use Category

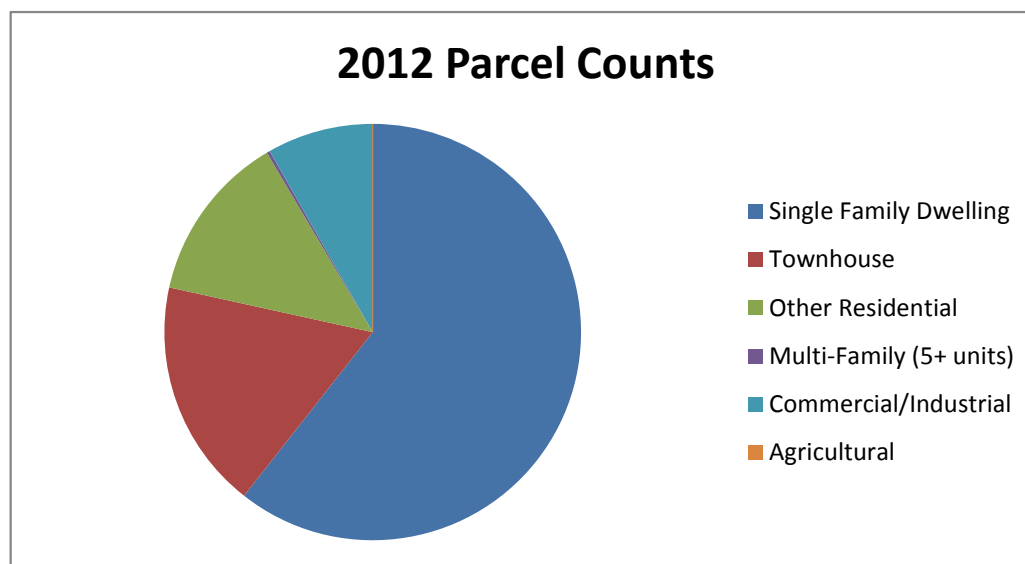
Category	2013 Assessed Value	2014 Assessed Value
Single Family Dwelling	639,128,500	679,040,520
Townhouse	126,771,110	141,827,630
Other Residential	27,167,290	23,705,080
Multi-Family (5+ units)	14,121,850	14,278,510
Commercial/Industrial	227,372,950	234,891,510
Agricultural	-	-
Total Taxable	1,034,561,700	1,093,743,250



Source: Loudoun County Assessor of Real Estate

Parcels by Land Use Category

Category	2013 Parcel Count	2014 Parcel Count
Single Family Dwelling	1,718	1,729
Townhouse	492	509
Other Residential	391	373
Multi-Family (5+ units)	7	7
Commercial/Industrial	233	235
Agricultural	-	-
Total Taxable	2,841	2,853



Source: Loudoun County Assessor of Real Estate

Budgetary and Financial Systems

Detailed within this section are the methodologies and processes used by the Town in preparation of the annual budget and maintenance of the related financial systems. This section also includes an overview of the relationship between operating Departments and the Funds supporting them.

- Budget Process
 - Budget Process Overview
 - Fiscal Policy Guidelines
 - Town Goals & Performance Management
 - Revenue Trends
- Financial Systems Overview
 - Departmental Fund Relationships
 - Financial Fund Structure
 - Debt Obligations
 - Fund Balance
- Long Term Financial Plan

BUDGET PROCESS OVERVIEW

(Reviewed & revised 3/24/2014)

Purpose

The purpose of this policy document is to guide and control the annual budget activities in a structured and disciplined manner to ensure that the Town complies fully with:

- Virginia Code
- The intent of the Town Council, and
- The executive direction of the Town Manager.

It is mandatory that all departments adhere to these policies, the associated procedures, and schedules so that the Town delivers the necessary required services to its citizens in a cost effective and efficient manner. Virginia Code requires local governments to develop balanced budgets, i.e., planned expenditures must equal forecasted revenues.

Budget Formulation Process

The overall Budget Formulation process includes both the formulation of the Town's Capital Improvement Program (CIP) budget and the annual Operating Budget. The Town's General Fund Operating Budget and the Capital Projects budgets are prepared on the modified accrual basis of accounting. The budgets for the Utility Funds are prepared on the full accrual basis since these funds are accounted for as Enterprise Funds. Budgets assist in establishing priorities and provide for a planned distribution of resources. Budgets also help explain to citizens how the Town plans to operate during the budget year.

The budget formulation process generally runs from October to the following May with both the CIP and Operating Budgets being adopted and approved in May but not later than June 30th. The budget process consists of two distinct components. The Capital Improvement Program (CIP) budget activity and the operating budget activity with both being concluded with adoption of the operating budget in May.

Prior to beginning the CIP development process, the staff reviews the current 5-year CIP and processes recommended and required current year Budget Amendments. The Town Council approves the proposed Budget Amendments which updates the current year of the CIP and establishes the start point for developing the subsequent 5 year CIP. The Town Council then provides guidance to

the staff enabling the staff to begin development of the CIP with emphasis on the 1st year (budget year) of the 5 year CIP. The Town Manager presents his proposed CIP in March to the Budget Committee and Town Council. The Budget Committee holds the requisite number of work sessions to review the proposed CIP for approval the following May or June.

The Town defines a capital project as a major construction, acquisition, renovation or demolition project, land acquisition or other asset, which adds value to the Town's physical assets or significantly increases an asset's useful life and its value at or in excess of \$50,000. The project must have a useful life in excess of five years.

For the Operating Budget, the Town Manager presents his proposed budget in March to the Budget Committee and Town Council. After the Budget Committee receives the proposed operating budget, the Committee holds the requisite number of work sessions to review the proposed operating budget. The Town also holds a public hearing to solicit citizen comments on the proposed budget.

Budget Adoption

Following a detail review of the Town Manager's recommended budget (Operating & CIP), the Town Council adopts the budget in May or June of each year. Virginia Code (Section 15.2-950) requires adopted budgets be in place before the fiscal year begins on July 1st of the budget year. The Code of Virginia, Sec. 15.2-2503, requires that prior to July 1 of each year, the Town Council adopt by ordinance, a budget that details all contemplated expenditures, revenue, and borrowed funding for the ensuing fiscal year. It must be a balanced budget where estimated revenues are equivalent to estimated expenditures. The CIP budget is adopted at the fund level and approved at the project level. The operating budget is adopted at the departmental level.

In addition, the CIP budget will also incorporate the following policy statement and the procedures outlined herein. Based on research and consultation with neighboring jurisdictions, the combination of policy formulation, an annual Authorization & Encumbrances Resolution for CIP, and a supporting Budget Amendments (if required) will be employed to address project management and financial accounting requirements associated with management of the CIP program.

The CIP end of year policy is as follows:

"At the end of each fiscal year, with the exception of cash financed project activity, the balance of all approved, appropriated, but not yet completed capital projects, shall automatically roll over to the following fiscal year appropriations to ensure uninterrupted funding of the capital projects that are in design/study/construction and that approved funding of projects is in place to complete the projects. This action will be accomplished by way of an annual authorizing resolution and a supporting budget amendment. This

policy does not serve to increase the approved funding level of a project or to circumvent the political planning and approval process to initiate capital projects outside the established approval process.”

This policy statement will be included in the CIP budget document each year.

Budget Calendar

<u>FY 2014 -2015 BUDGET PREPARATION SCHEDULE</u>	
ACTIVITY	DATE
Provide Initial Budget Calendar to Town Council & Town Staff	October/November, 2013
Distribute FY 2014-2018 CIP Instructions & Documents to Departments	November, 2013
Develop & Distribute Detailed FY 2014-2018 CIP Budget Schedule	November, 2013
Develop Strategy for FY 2013/2014 Operating Budget	November, 2013
Initial Draft Operating Budgets, Work Plans, Performance Measures Due to Finance	January, 2014
Financial Advisor & Rate Consultant Presentation (Tax Rates & Fees) to Town Council	January, 2014
Town Manager Meets with Department Heads to Review Budget Requests	January/February, 2014
Town Manager Delivers Budget to Town Council	March 2014
Public Hearings on Tax Rates & Budget	March – April 2014
Adoption of Budget - Town Council	May – June, 2014

Budget Execution

The Town staff monitors execution of the budget monthly. The Finance Department provides General Ledger (GL) account summaries to all department heads and managers each month so that department heads and managers can track budget execution and compliance of approved/adopted budgets. Each quarter, the Budget/Procurement Specialist in the Finance Department provides to the Town Manager and the Assistant Town Manager a formal budget report titled Quarterly Review of Budget Compliance. This report is used in conjunction with departmental reviews of the General Ledger (GL) provided each month. Department heads are required to sign off on their GL review each quarter. This quarterly report highlights specific budget items that may require action such as an in-depth departmental explanation, a budget adjustment, a budget amendment, or a “flag” on an account that requires close monitoring for the balance of the fiscal year. The intent of this report is to highlight actual execution experience compared to the approved budget at the account level of detail and potentially at the departmental level should the execution data so warrant. This is performance management as it relates to budget execution.

During the budget year and in light of unexpected or unanticipated circumstances, it may become necessary to change the adopted budget. There are two ways to accomplish this necessary change. They are:

- A Internal Budget Adjustment
- A Formal Budget Amendment

Internal Budget Adjustments

Using the delegated authority of the Town Manager, Department heads may submit an Intradepartmental Budget Adjustment Form to the Town Manager requesting that funds be reallocated between budget categories. This type of adjustment is normally associated with minor internal modifications that realign and/or adjust initial budget estimates to current conditions. These types of adjustments remain within the approved appropriation for the fund and do not increase or decrease the overall budget. In addition to internal adjustments within a department, the Town Manger is authorized and directed to take all appropriate administrative actions necessary and prudent to effectuate implementation of the annually approved Adoption Resolution is also delegated the authority to move funds previously appropriated. These types of adjustments maintain account level integrity and permit the automated Purchase

Order system to function as intended. Without these types of adjustments, the automated Purchase Order system would reject Purchase Order requests because the system would show “No Budget.”

Once the Town Manager approves Budget Adjustments, the Budget/Procurement Specialist will enter the approved changes in the accounting system (Logics).

Formal Budget Amendments

For those changes in budgets that involve more than one fund and/or change fund or appropriation totals, the Town Manager and Department heads must submit a Budget Amendment Form requesting the desired changes to fund and/or appropriation totals. Budget Amendment requests must be submitted to the Finance Department (Budget/Procurement Specialist). The Budget/Procurement Specialist will assist staff in completing the form and identifying the appropriate accounts that are involved in the requested change and with the required Staff Report. All Budget Amendments require Town Council approval and potentially a public hearing. Section 15.2-2507 of the Virginia Code requires that any amendment that exceeds 1% of the total expenditures already approved or the sum of \$500,000, whichever is lesser, must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper at least 7 days prior to the meeting date.

During the year of execution, staff should strive to consolidate Budget Amendment requests in order to increase Town Council efficiency in processing amendments. The number of Budget Amendments processed in any given year should be in the 3 to 5 range. The annual staff goal should target a Budget Amendment process at mid-year and possibly two additional times closer to year-end.

Once the Town Council approves Budget Amendments, the Budget/Procurement Specialist will make the approved changes in the accounting system (Logics).

Enterprise Funds

The Water and Wastewater Funds are fully supported through its rate structure and is not subsidized by the General Fund. The Water and Wastewater Funds do contribute its share to cover overhead services by reimbursing the General Fund on a set formula basis.

Town of Purcellville, Virginia
Fiscal Policy Guidelines
Version 4 – February 25, 2014

SECTION I. Accounting, Auditing, and Financial Reporting

- a. The town will establish and maintain the highest standards of accounting practices in conformance with uniform financial reporting in Virginia and generally accepted accounting principles for governmental entities as promulgated by the Governmental Accounting Standards Board.
- b. The town will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to generally accepted government-auditing standards and will have these accountants publicly issue an opinion, which will be incorporated in a comprehensive annual financial report.
- c. The town will annually seek both the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and the Government Finance Officers Association Distinguished Budget Presentation Award.

SECTION II. Asset Management

- a. The town will capitalize all fixed assets with a value greater than \$5,000 and an expected life of two years or more.
- b. The operating budget will provide for minor and preventive maintenance.
- c. The capital budget will provide for the acquisition of fixed assets and the construction, or total replacement of physical facilities to include additions existing facilities, which increase the square footage or asset value of that facility or other asset. The town will protect its assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.

SECTION III. Revenue Management

- a. The town will maintain a diversified and stable revenue structure to protect it from short-run fluctuations in any one-revenue source.
- b. The town will estimate its annual revenues by an objective, analytical process.
- c. The town, where practicable, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational as well as overhead or indirect costs and capital or debt service costs, and the town will periodically review user fee charges and related expenditures to determine if pre-established recovery goals are being met.

- d. The town will follow an aggressive policy of collecting revenue.
- e. The town should routinely identify intergovernmental aid funding possibilities. However, before applying for or accepting intergovernmental aid, the town will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary matter. All grant applications, prior to submission, must be approved by the Town Manager; grants and donations may be accepted only by the Town Council; and no grant will be accepted that will incur management and reporting costs greater than the grant amount.

SECTION IV. Budget Management

Operating Budgets

- a. The town, to maximize planning efforts, intends to prepare the operating budget with a multi-year perspective.
- b. The budget is a plan for raising and allocating resources. The objective is to enable service delivery within available resources. Services must be delivered to residents and taxpayers at a level, which will meet real needs as efficiently and effectively as possible.
- c. The town will fund current expenditures with current revenues and use nonrecurring revenues for nonrecurring expenditures.
- d. It is important that a positive unassigned fund balance and a positive cash balance be shown in all governmental funds at the end of each fiscal year. When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive unassigned fund balance and a positive cash balance.
- e. Where possible, the town will integrate performance measurements and productivity indicators within the budget. This should be done in an effort to continue to improve the efficiency and effectiveness of town programs and employees. Performance measurement should become a dynamic part of town government administration.
- f. The budget must be structured so that the Town Council and the general public can readily establish the relationship between revenues, expenditures and the achievement of service objectives.
- g. Budgetary reviews by the Town Council and Town Manager will focus on the following basic concepts:
 - Existing Service Costs. The justification for base budget program costs will be a major factor during budget reviews.
 - Administrative Costs. In all program areas, administrative overhead costs should be kept to the absolute minimum.
 - Program Expansions. Proposed program expansions above existing service levels must be submitted as separate budgetary requests requiring detailed justification. Every proposed program expansion will be scrutinized on the basis of its relationship to the health, safety and welfare of the community to include analysis of long-term fiscal impacts

New Programs. Proposed new programs must also be submitted as individual budgetary requests requiring detailed justification. New programs will be evaluated on the same basis as program expansions to include analysis of long-term fiscal impacts.

Capital Budgets

- h. The town will make all capital improvements in accordance with an adopted capital improvements program.
- i. The town will develop a multi-year plan for capital improvements, which considers the town's development policies and links development proffers resulting from conditional zonings with the capital plan.
- j. The town will coordinate development of the capital budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts.
- k. The town will make use of non-debt capital financing through the use of alternate sources, including proffers and pay-as-you-go financing. The goal of the town is to finance 25% of the current portion of construction and acquisition costs of capital assets, improvements, and infrastructure (in excess of proffers) through the use of such non-debt sources over the course of a five year CIP program. The amount provided in current resources may be applied equally to all projects or only to specific projects.

Capital Asset Replacement Fund

- l. Given the above stated goal to finance 25% of the cost of construction and acquisition costs of capital assets, improvements, and infrastructure(in excess of proffers) through the use of non-debt sources over the course of a five year CIP program, the Town will establish a Capital Asset Replacement Fund.
- m. The Capital Asset Replacement Fund will provide non-debt funding for capital projects included in the adopted CIP with a focus on capital assets with shorter useful lives (i.e. vehicles, equipment, etc.).
- n. Initial funding for the Capital Asset Replacement Fund will come from revenues that result from the growth in the Town's tax base. It is the goal of the Town to dedicate between 10% and 25% of the incremental additional revenues generated by the annual growth in the Town's tax base, if any, to the Capital Asset Replacement Fund.
- o. Town Council may also, from time to time, dedicate monies from the Unassigned Fund Balance that are in excess of the Town's stated policy guideline to the Capital Asset Replacement Fund so long as the Undesignated Fund Balance level after such dedication will maintain compliance with the Town's policy goals.

SECTION V. Debt and Cash Management

Debt Management

- a. The town will not fund current operations from the proceeds of borrowed funds and will confine long-term borrowing and capital leases to capital improvements, projects, or equipment that cannot be financed from current financial resources.
- b. The town will, when financing capital improvements or other projects or equipment by issuing bonds or entering into capital leases, repay the debt within a period not to exceed the expected useful life of the project or equipment. Debt related to equipment ancillary to a construction project may be amortized over a period less than that of the primary project.
- c. The town will annually calculate target debt ratios for direct, non-revenue based debt that is dependent on the general fund for the payment of debt service. So long as payments from the general fund to the enterprise fund are not necessary to make up shortfalls in the enterprise fund, enterprise fund debt will not be included in the calculation of the debt ratios. The town's debt capacity shall be maintained within the following primary goals:
 1. Debt service expenditures as a percentage of general fund expenditures should not exceed 15%.
 2. Bonded debt of the town shall not exceed 2.0% of the total assessed value of taxable property.
- d. The town will follow a policy of full disclosure in every annual financial report and financing official statement/offering document. As such, the Director of Finance will maintain a record of all of the lenders of outstanding town issued debt. This record will include any post issuance disclosure obligations of the town. So long as the Town has debt outstanding in the public markets this record will also include the continuing disclosure requirements found in the Continuing Disclosure Agreement ("CDA") that is executed at the closing of publicly issued bonds. The Continuing Disclosure Agreement specifically references the town's obligations under rule 15c212. The most recent CDA is included as Appendix A to these financial policies.
- e. It is the goal of the town to maintain or enhance its credit ratings. The town understands that there is a correlation between a higher bond rating(s) and lower borrowing costs (all else being equal) – whether the town is borrowing for a new project or to refinance existing debt for savings. As such, working with its Financial Advisor, the town will maintain good communications about its financial condition with bond and credit rating institutions.
- f. The town understands that it has the unique ability to borrow on a tax-exempt basis for many of its General Government and Utility Enterprise projects. The town further understands that the provisions of the Internal Revenue Code of 1986, as amended (the "IRC"), together with the regulations promulgated thereunder (the "Treasury Regulations" and collectively with the IRC, the "Tax Laws"), impose requirements that must be met in order for interest on the Bonds to continue to be exempt from federal income taxation or the Bonds be entitled to certain other tax benefits while the Bonds are outstanding. It shall be the policy of the town to work with a nationally recognized Bond Counsel and Financial Advisor, as necessary, (a) to comply

with the Tax Laws and (b) to implement and carry out the procedures to ensure compliance with the Tax Laws and to preserve appropriate records to evidence such compliance.

Cash Management

- g. The town will maintain an investment policy based on the Government Finance Officers Association model investment policy, and the investment policies and procedures of the director of finance shall become a part of this policy.
- h. The town will, where permitted by law, pool cash from its various funds for investment purposes and will invest revenue to maximize the rate of return while maintaining a low level of risk

SECTION VI. Reserve Funds Management

- a. The general fund unassigned fund balance should be maintained at a minimum of \$3 million or 30% of total general fund revenues, whichever is greater, given that the water and sewer enterprise funds are self-supporting and the enterprise fund fund balances are maintained at a substantial level.
- b. The general fund unassigned fund balance should be drawn upon only as absolutely necessary and any use thereof should be limited to:
 - 1. One time capital needs;
 - 2. Offsetting difficult economic times;
 - 3. Non-recurring expenditures;
 - 4. Providing liquidity in emergency situations.
- c. The total of the water and sewer utility funds unrestricted cash and equivalents at the close of each fiscal year should be equal to no less than 100% of the total of operating expenditures and debt service.
- d. Should the town utilize fund balances (general fund) or unrestricted cash and equivalents (water and sewer utility funds) that will reduce the funds below the policy for one of the purposes noted above the town will put in place a plan to restore the fund balance to the policy level. In such circumstances, after the fund balance (General Fund) or unrestricted cash (water and sewer utility funds) have been calculated as part of closing-out a fiscal year, the town will adopt a plan as part of the following year's budget process to restore the funds to the policy level within 36 months from the date of the budget adoption.

Note: Version 1 adopted in October 2005; Version 2 adopted in February 2007; Version 3 adopted in November 2010; Version 4 adopted in February 2014.

Town Council Mission Statement

As stewards worthy of community trust, we work to discern, define and implement an agenda to nurture and preserve our quality of life. Through our policies and leadership, we foster an open, cooperative and model government that encourages full public participation and ensures the level of services our citizens expect and deserve.

Town Goals and Performance Management

The Town Council spends considerable time annually reviewing and defining priorities for the Town with the ultimate goal of creating and maintaining Purcellville as a sustainable community that is a highly desirable place to live and work. Town Council's decisions ultimately affect the resource allocations for Town services approved by the Council in the annual budget that allocates expenditures and revenues for July 1 through June 30 each year.

The Town Council adopted the Purcellville 2025 Comprehensive Plan in December 2006 to “guide future community growth and development in the Town of Purcellville while enhancing residents’ and businesses’ quality of life and environment.” The overall plan is updated every five years with an Implementation Matrix of outcomes that is reviewed each year. Focus areas of the Comprehensive Plan include: People and Neighborhoods, Economic Development, Public Services, Public Utilities and Transportation, Environment and Community Design. With its strategic plan implementation section, this document guides Town Council priorities and reflects its Mission Statement.

Priority projects are outcome-based tied to the objectives in the Comprehensive Plan. Status of the priority projects are regularly checked throughout the year and a thorough review of previous years’ projects and upcoming projects are conducted at annual Town Council strategic planning sessions.

All of the department narratives in the budget include measures and how they are tied to one or more of the following: the department’s Core Functions, the Town’s Comprehensive Plan, and priority projects. The column – “Comp Plan, Core, Priority” – is included in the department budget narratives to highlight this information.

Performance Management Overview

Approximately five months prior to the official adoption of the Comprehensive Plan in 2006, the Purcellville Town Council held a strategic planning session where it identified “Organization for Success” as a top priority and included the need to accomplish the following:

- Start a formal executive project management review for performance management, project management and key Town initiatives
- Institute a performance management structure for the Town of Purcellville
- Set performance targets and a means to measure annual performance
- Develop and implement performance measures for Utilities, Public Works and Streets and Maintenance Operations

The Town Council again listed “Organization for Success” as an ongoing priority at their annual strategic planning session the following year in July 2007. Also, the Town adopted a new pay plan which included funding tied to the implementation of a performance management program with departmental goals, objectives and measures as well as a pay-for-performance system.

With this direction in mind, Town staff organized a Performance Management Team (PMT) to develop and review the organizing for success, or performance management, program and its implementation throughout the organization.

Three descriptions of performance management found during an extensive literature review were referenced by the PMT to guide the Town’s program:

- Performance management is defined as using performance and financial information for making results-based decisions in the quest for providing efficient and effective services.
- Performance management is a tool for strategic, business, operational planning and implementation and evaluation with measures that can show how the Town is doing, underscore its successes, help identify where it can make improvements and are a part of an overall conceptual and strategic framework for effective management.

- Performance management is an ongoing, continuous process of communicating and clarifying job responsibilities, priorities and performance expectations in order to ensure mutual understanding between supervisor and employee. It is a philosophy which values and encourages employee development through a style of management which provides frequent feedback and fosters teamwork. It emphasizes communication and focuses on adding value to the organization by promoting improved job performance and encouraging skill development. Performance Management involves clarifying the job duties, defining performance standards, and documenting, evaluating and discussing performance with each employee.

Below are the steps toward performance management:

Steps toward Performance Management

Core Purpose/Goals

Core Purpose statements declare the Town's long-range intent; its purpose. Although the goals expressed in a core purpose statement may help shape the Town's values and its organizational culture, they often are imprecise and sometimes even a bit vague.

Objectives

Objectives are unambiguous statements of the Town's performance intentions, expressed in measurable terms, usually with an implied or explicit timeframe.

Performance Measures

Performance measures indicate how much or how well the Town is doing. Ideally, they track the Town's progress toward achieving its objectives.

Performance Management

Many towns compare this month's or this year's performance measures to those of the past. Some are making comparisons with other towns and to begin the process of benchmarking. Pay-for-performance is a part of this step.

Core Values

Trust based on honesty, integrity, ethics, fairness, transparency and respect.

Unity of Purpose achieved through collaboration, cooperation, flexibility and open communication.

Commitment demonstrated through responsibility, accountability, dependability, initiative and empowerment.

Professionalism based on passion for excellence, creativity, adaptability, and continued learning.

Core Purpose Statement

As employees of the Town of Purcellville, we provide exceptional services to our customers by ensuring that all programs and policies are managed to achieve the highest level of effectiveness, efficiency and fiscal responsibility. As trusted stewards partnering with stakeholders, we commit to foster a sustainable and livable community that is environmentally responsible and culturally rich.

Core Values and Core Purpose Statement

Each department reviews the staff Core Values and Core Purpose Statement as a part of its strategic planning efforts and these are included in the department sections of this budget document. The Police Department developed some additional core values to guide its decisions.

Goals, Objectives and Performance Measures

In line with the Town Council Mission Statement, Priorities, Core Values and Core Purpose Statement, each Town department has a Mission, Departmental Description/Activities, Goals and Objectives, and Performance Measures included in the budget. These elements are refined so that performance management will be a stronger part of the organizational culture to continuously look for ways to improve services, be a vehicle to support and drive change and improvement, empower employees as a part of change management, and have a mechanism to reward success.

The goals give more specific direction on how the department will achieve its mission; however, they are generally not quantified and span multiple fiscal years. Objectives are outcome-based statements of specifically what will be accomplished within the budget year. Each departmental program has at least one objective statement and at least one indicator of each type, i.e., output, efficiency and outcome. The objectives should demonstrate progress toward the goals. In essence, well-written objectives are “S-M-A-R-T” which stands for Specific, Measurable, Aggressive and Attainable, Results-oriented and Time-bound. The three key types of performance measures most relevant to tracking and improving performance are the following:

- Output (Workload) measures – Tells “how much” or “how many.”
Example: Number of meters repaired.
- Efficiency measures – Relate outputs to resources consumed (e.g., unit costs, output per labor-hour).
Example: Cost per meter repair.
- Outcome (Effectiveness) measures – Tells “how well” (e.g., indicators of quality or progress toward objectives).
Example: Percentage of repaired meters still functioning properly six months later.

International City/County Management Association Awards



Each department strives to have at least one measure of each type for every program area with measures tied to one or more of the department's Core Functions, the Town's Comprehensive Plan, and the priority projects. As the performance management program evolves, the measures will focus more on outcomes and less on workload. Other processes the Town participates in that ask for key outcome measures are, for example, the ICMA Center for Performance Measurement program, the GFOA Distinguished Budget Award, the Police Department State Accreditation, Go Green Virginia Certification, and various other environmental programs such as the Virginia Department of Health Water Treatment Plant Performance Award.

Ongoing Efforts

Performance Dashboard

The Town of Purcellville developed a web-accessible performance dashboard – purcellvilledashboard.com – to provide information on key elements of Town government services. The performance measures included with the dashboard are ones that are deemed to be of interest to the community. The goal is to have more outcome measures since outcomes are the overall focus of dashboard systems. The workload measures such as number of business licenses and total police calls for service demonstrate output in these areas which are often of interest to residents and assist in comprehensive reporting. Categories for the measures are based upon the 2025 Adopted Comprehensive Plan.

ICMA Center for Performance Measurement Program and Certificate of Distinction

In Fiscal Year 2011-12, the Town of Purcellville joined the ICMA Center for Performance Measurement Program for smaller communities which offers an approach to comparative performance measurements for local governments. Benefits of the program are that it provides a method to monitor organizational performance, compare with peers, make evidence-based decisions, identify efficiencies and cost-saving opportunities, and demonstrate and celebrate high performance. More information about the ICMA Center for Performance Measurement Program can be found at icma.org.

Also, the Town's overall Performance Management system was awarded a Certificate of Distinction in 2011, 2012 and 2013 by the International City/County Management Association (ICMA) Center for Performance Measurement. The certificate program assesses a local government's performance management program and encourages analysis of results by comparing to peers and gauging performance over time. Performance management aids in cost reduction, program prioritization, and quality improvement. It also encourages accountability and transparency.

With ongoing commitment and input from Town Council, Town staff, and the community, the Town of Purcellville will continue to be an active leader in performance management.

REVENUE TRENDS
GENERAL FUND: REVENUES

Real Property Taxes

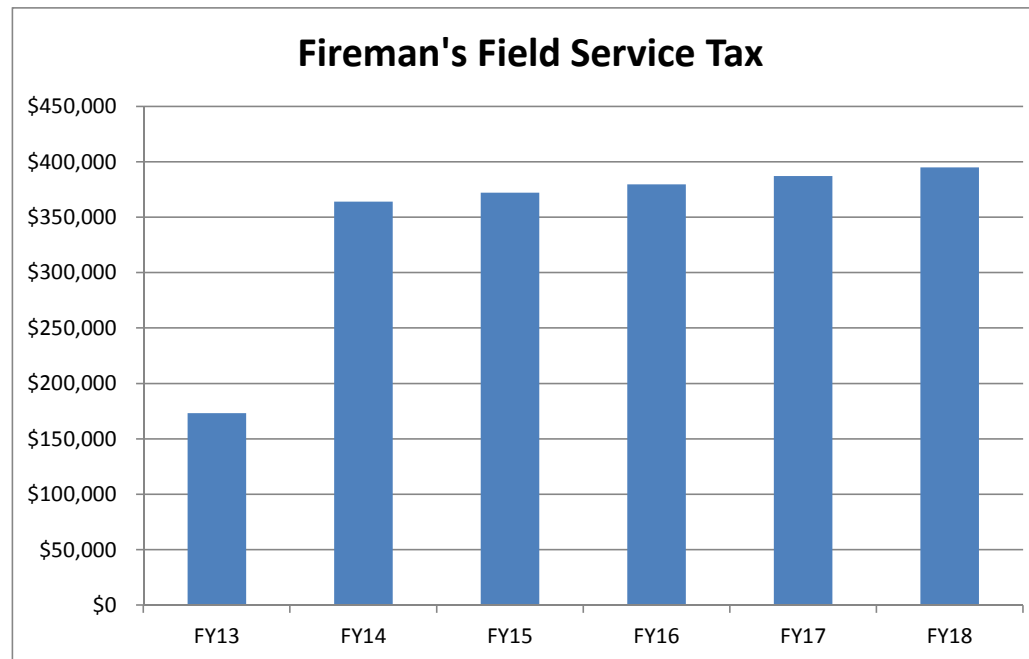
Real estate values are assessed annually by Loudoun County, Virginia (County), for all property of record as of January 1. The Town bills and collects the tax based on the assessed values provided by the Loudoun County Commissioner of the Revenue. Real estate taxes are levied annually on January 1 and are due in semi-annual installments on June 5 and December 5. Collections of real estate taxes between July 1 and August 15 of the subsequent fiscal year, classified as delinquent at June 30, are recorded as revenue for the fiscal year then ended. According to State law, liens attach to the property when the real property tax remains unpaid after July 1 of the following year.

Two factors that impact this revenue are assessments and tax rate. At the market's peak in 2006, the Town's total assessed value reached a high of \$1.199 billion, however, the subsequent recession depressed values to a low of 954 million in 2010. Total property values have now rebounded to 1.093 billion in 2014. Revenue projections for fiscal year 2015 through 2018 are based on a .21 tax rate and a 2% growth factor.



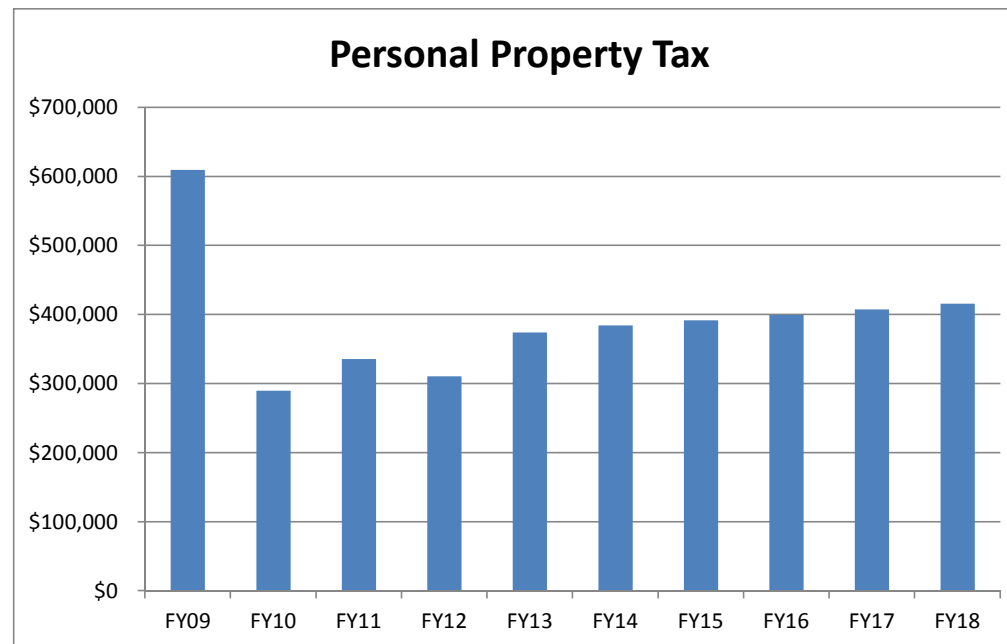
Fireman's Field Service Tax

The Fireman's Field service tax rate of .035 per \$100 of assessed value (as provided by the Loudoun County Commissioner of the Revenue) was first imposed in 2013. This special levy is included on the semi-annual installments of the real estate tax bill on June 5 and December 5 and is recorded as revenue in the Special Parks and Recreation fund. The revenue generated by this special levy may only be used to benefit Fireman's Field and other recreational or cultural properties within the Town limits, including the maintenance and operation of facilities, the acquisition of land and the construction or installation of improvements. The district is regulated under Town Code Chapter 74, Article VIII and includes all real property located within the Town limits. Revenue projections for fiscal year 2015 through 2018 are based on a .035 tax rate and a 2% growth factor.



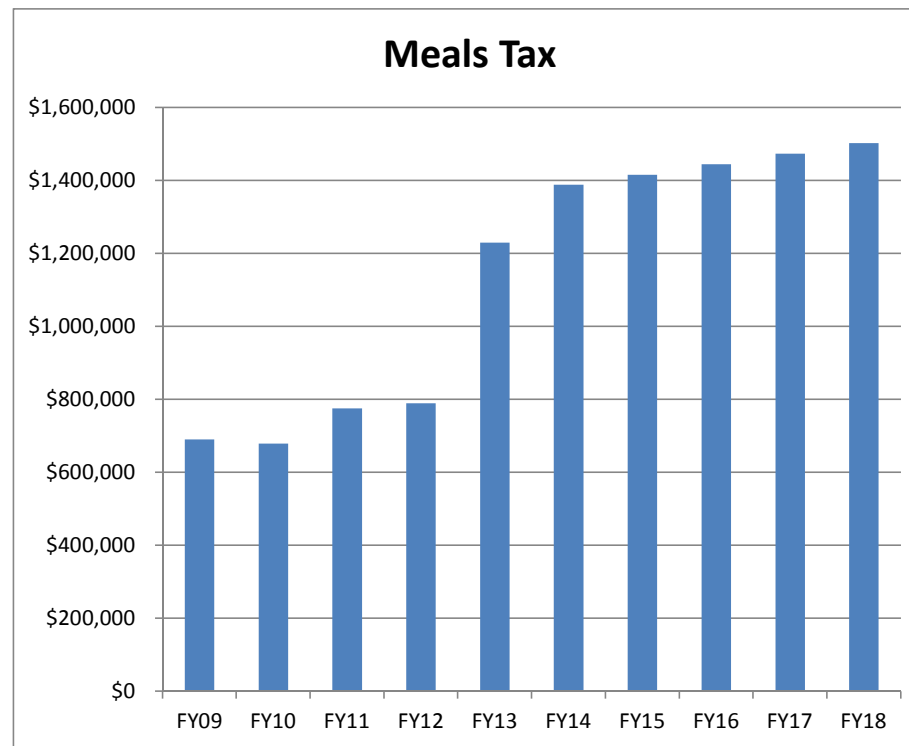
Personal Property Taxes

Personal property values are assessed annually by Loudoun County, Virginia (County), for all property of record as of January 1. The Town bills and collects its property taxes based on the assessed values provided by the Loudoun County Commissioner of the Revenue. Personal property taxes are levied annually on January 1 and are due on June 5. The due date was changed from December 5 to June 5 in 2009 which resulted in two collection periods in fiscal year 2009, a one-time increase to this revenue category. Personal property taxes are not prorated by the Town. Collections of personal property taxes between July 1 and August 15 of the subsequent fiscal year, classified as delinquent at June 30, are recorded as revenue for the fiscal year then ended. Revenue projections for personal property taxes are based on a tax rate of 1.05/.55 and a conservative 2% annual growth factor for fiscal years 2015 through 2018.



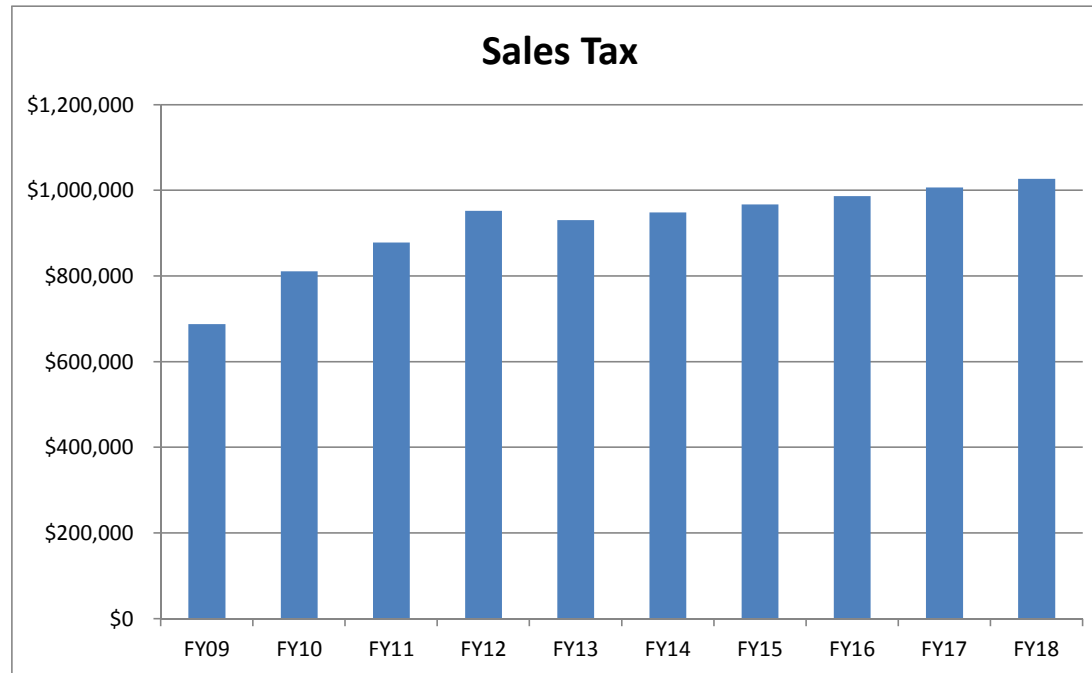
Meals Taxes

Meals tax is a consumption based tax. Restaurants and other food selling establishments within the Town collect a 5% tax on prepared meals. Revenue projections for fiscal year 2015 through 2018 are based on a meals tax rate of 5% plus a 2% growth factor.



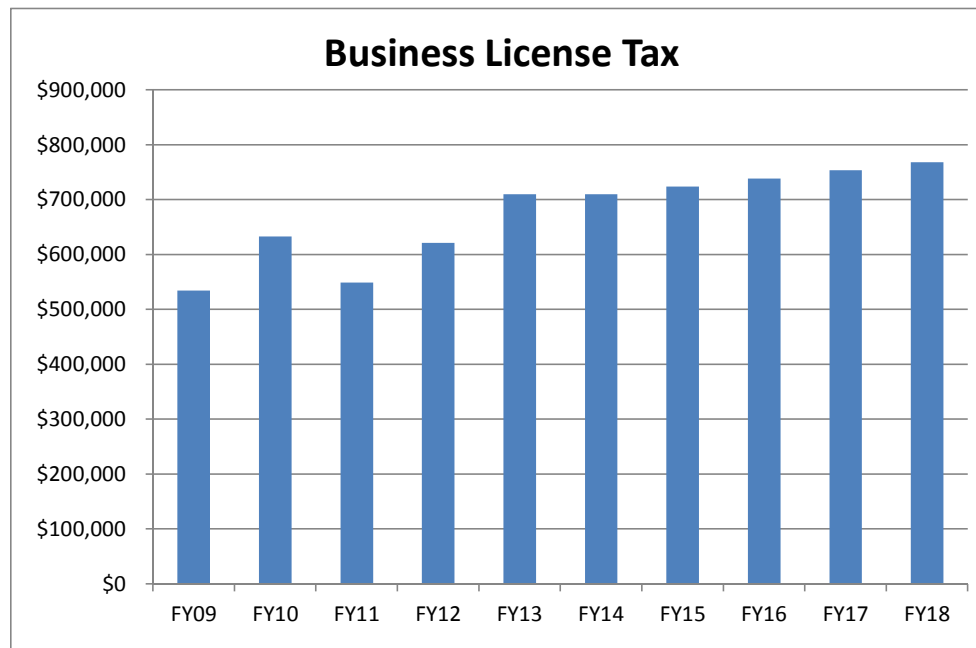
Sales Taxes

Sales tax is a consumption based tax. Sales tax revenues collected by the State are allocated back to Counties and Towns based on a formula of school age children residing in the Town limits. The school age population estimates are prepared by Weldon Cooper Center for Public Service. Revenue projections for sales tax are based on an annual growth rate of 2% in fiscal year 2015 through 2018.



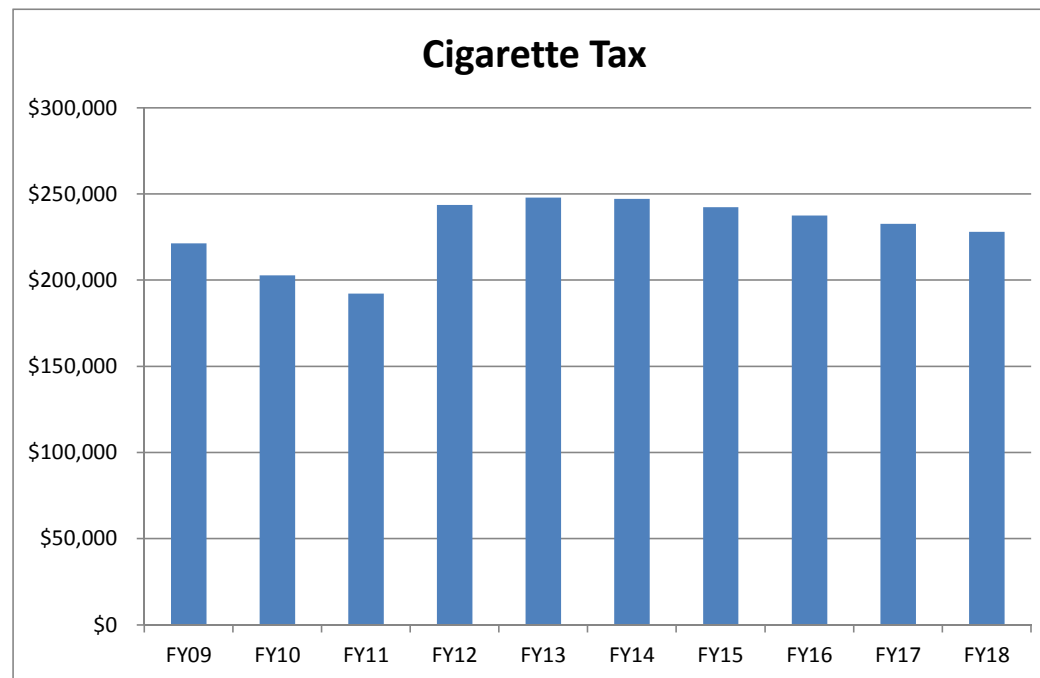
Business Licenses

Business license tax is charged to all businesses operating within the Town's corporate limits. The tax is also charged to all out-of-Town contractors who are working on projects grossing over \$25,000 within the Town. The Town has seen some volatility in this revenue category due to fluctuations in construction projects in the Town including a high school, college expansion and commercial development and redevelopment. Revenue projections are based on an annual growth rate of 2% fiscal years 2015 through 2018.



Cigarette Taxes

The Town of Purcellville participates in the Northern Virginia Cigarette Tax Board, a consortium of 15 area jurisdictions formed for the purpose of collecting and disseminating cigarette tax revenues. Although the Town increased the tax rate in 2007, 2008 and 2011, the historical pack sales have declined in both Purcellville and the Northern Virginia area. Revenue projections are based on an annual decline in revenue by 2% in fiscal years 2015 through 2018 due to smoking cessation programs and shifting purchasing habits.



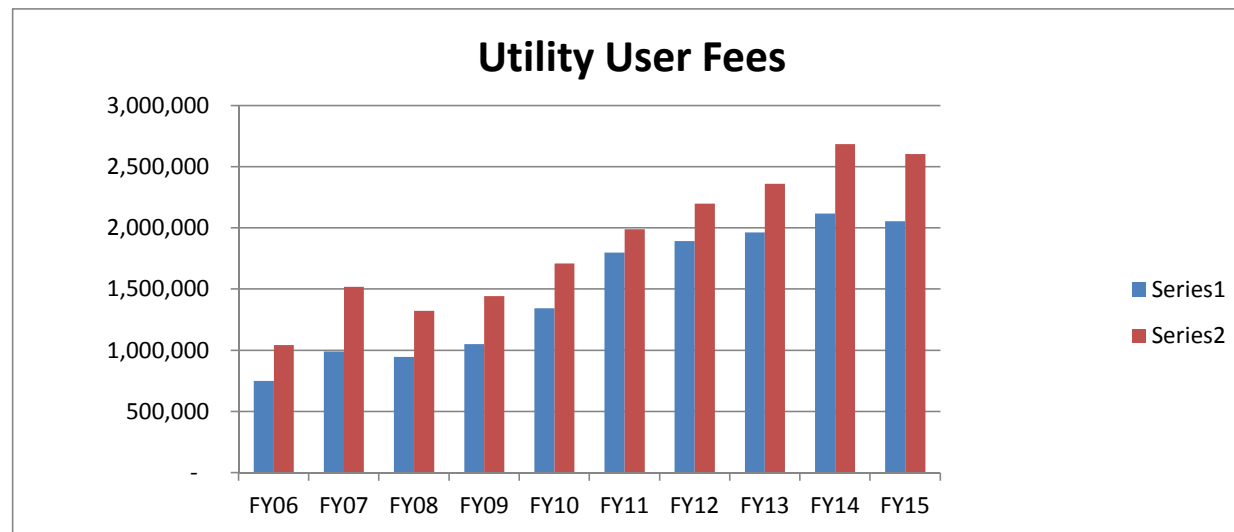
REVENUE TRENDS
WATER AND WASTEWATER FUND: REVENUES

User Charges and Fees

The water and wastewater rates are set at the levels which support the operating activities of each utility enterprise. These rates are set annually by Town Council based on the results of the Water and Sewer Rate Study prepared for the Town by Municipal and Financial Services Group (MFSG). This study analyzes revenue forecasts based on consumption history which is driven in part by weather conditions and water conservation efforts. It also analyzes operating costs including impacts of the area's inflation rates, growth, demand, and legislative mandates. MFSG also works with Davenport Associates, the Town's financial advisors, to develop a long-term financial strategy for the Water and Wastewater Funds.

The user fees are calculated by multiplying a customer's bi-monthly water usage (measured in gallons) by the current utility rates. The Town has adopted an ascending tiered-rate system for water user fees and a flat-rate system for wastewater user fees. The chart below details a history of utility rates. The customer's bi-monthly bill also includes water and wastewater fixed service fees based on the size of the meter. These fixed fees are intended to help cover the costs of operations and billing that are not directly related to the quantity of water used.

The Town Manager's FY15 budget proposes a 3% rate decrease for water and wastewater user fees based on latest MFSG recommendations and new development forecasts.



REVENUE TRENDS
WATER AND WASTEWATER FUND: REVENUES (Continued)

<u>History of Utility Rates</u> (Rates Per 1,000 gallons)							
	<u>FY 08</u>	<u>FY 09</u>		<u>FY 10</u>	<u>FY 11</u>		<u>FY 12</u> <u>FY 14</u>
<u>Water Tiers</u>			<u>Water Tiers</u>			<u>Water Tiers</u>	
1K -6K	\$3.78	\$4.35	1K -5K	\$4.52	\$5.65	1K -5K	\$5.93 \$6.35
6K - 12K	\$5.04	\$5.79	5K - 10K	\$6.03	\$7.53	5K - 10K	\$7.91 \$8.46
12K - 18K	\$6.30	\$7.24	10K - 15K	\$7.53	\$9.41	10K - 15K	\$9.54 \$10.21
18K+	\$7.56	\$8.69	15K - 20K	\$9.04	\$11.30	15K - 20K	\$11.35 \$12.15
			20K - 100K	n/a	\$13.18	20K - 50K	\$14.18 \$15.17
			100K - 200K	n/a	\$14.18	50K - 100K	\$16.18 \$17.31
			200K - 500K	n/a	\$15.18	100K - 150K	\$18.18 \$19.45
			500K+	n/a	\$23.18	150K - 200K	\$20.18 \$21.59
						200K - 250K	\$22.89 \$24.59
						250K - 300K	\$24.98 \$26.73
						300K - 350K	\$26.98 \$28.87
						350K - 4000K	\$28.98 \$31.01
						400K - 450K	\$30.98 \$33.15
						450K - 500K	\$35.98 \$38.50
						500K - 550K	\$40.98 \$43.85
						550K - 600K	\$45.98 \$49.20
						600K+	\$50.98 \$54.55
Wastewater	\$7.61	\$8.38	Wastewater	\$8.72	\$10.12	Wastewater	\$11.84 \$14.21
Acct Svc Fee	\$6.00	\$6.00	Acct Svc Fee	\$20.00	\$30.00	Acct Svc Fee	\$30.00 \$30.00

FINANCIAL SYSTEMS OVERVIEW

Financial Fund Structure

The Town of Purcellville utilizes an accounting structure organized by funds or account groups in which each fund represents a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts reflecting its assets, liabilities, fund balance, revenues and expenditures. Town resources are allocated to and accounted for individual funds based on purposes for which they are to be spent and the means by which spending activities are controlled. The Town utilizes two types of funds: General Governmental Funds and Proprietary Funds.

1. **Governmental Funds**: These funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year.

General Fund- This is the primary operating fund of the Town, which accounts for normal recurring town activities such as administration, finance, public safety, public works, planning and debt service. Activities of the general fund are funded by revenue sources such as property tax, business license, cigarette tax, communication tax, meals tax, sales and use tax, permit fees, fines and forfeitures, funding from other governmental entities such as local, state or federal sources.

General Capital Projects Fund- This fund is used to account for financial resources used for the acquisition or construction of major capital facilities and equipment. Funding sources include bond funding, grants and cash reserves.

Special Parks and Recreation Fund- This special revenue fund has been established to account for the revenue collected in the Fireman's Field Service Tax District and the day-to day-operating activities associated with Fireman's Field and the Train Station.

2. **Proprietary Funds**: These funds utilize the accrual basis of accounting in which revenues are recognized in the accounting period in which they are earned and expenses are recognized in the accounting period in which the related liability is incurred.

Water and Waste Water Operating Funds- These funds account for the operations of the Town's water and waste water business enterprises including debt service. Activities of these funds are primarily funded by user fees.

Water and Waste Water Capital Projects Funds- These funds are used to account for financial resources used for the acquisition or construction of major capital facilities and equipment related to the Town's water or waste water enterprises. Funding sources include bond funding, grants and cash reserves.

Debt Obligations

2003 General Obligation Refunding Bond Issue-Carter Bank

Bonds in the amount of \$835,133 were issued in May 2003 for 15-years at 3.27% annual interest rate as a refunding of 1991 Series General Obligation Bonds. Proceeds from the bonds were used to finance the purchase and renovation of the Town Hall at 130 East Main Street. Principal and interest payments occur each October 1st and interest only payments occur each April 1st. Debt service is chargeable to the General Fund. These bonds will be retired October 2017. The FY 2015 principal installment due totals \$61,531. Also payable in 2015 are semi-annual interest payments totaling \$7,446.

2005 General Obligation Bond Issue-Bank of America

Bonds in the amount of \$5,822,500 were issued in November 2005 for a 15-year term at 3.659% annual interest rate to finance public improvements. Issuance A in the amount of \$2,233,000 funded various upgrades to the Town's streets, sidewalks and traffic signal and other general infrastructure projects. Issuance B funded utility projects in the Water fund for \$1,888,792 and the Waste Water fund for \$1,700,708 with a total bond amount of \$3,589,500. Principal and interest payments occur each October 1st and interest only payments occur each April 1st. Issuance A debt service is chargeable to the General Fund and Issuance B is chargeable to both the Water and Waste Water funds. Issuance A and B were refunded in October 2013 as part of the 2013 General Obligation Public Refunding Bonds.

2008 General Obligation Bond Issue-Rural Development

Bonds in the amount of \$5,923,840 were issued in December 2008 at a 4.125% annual interest rate.

Issuance R-1 in the amount of \$1,332,840 was refunded in November 2010 as part of the 2010 General Obligation Refunding Bond Issue-SunTrust Bank.

Issuance R-2 in the amount of \$4,591,000 with a 40-year term financed the construction of a new maintenance facility. Annual interest only payments occur the first and second anniversary dates (December 16, 2009 and December 16, 2010) with monthly payments of \$19,971 due the 16th day of each month commencing on January 16, 2011. All debt service is chargeable to the General Fund. This bond issue was refunded in October 2013 as part of the 2013 General Obligation Public Refunding Bonds.

2008 Owner Financed Note Issue- Purcellville, VA Volunteer Fire Department

Owner financed note in the amount of \$1,700,000 was issued in April 2008 for a 20-year term at 0% annual interest rate. The loan was for purchase of 12.6 acres of property known as "Fireman's Field" in Purcellville, VA. This loan will be retired in August 2026. Annual principal payments occur each August 1st. Effective July 1, 2013 debt service will be charged to the Parks and Recreation Special fund. The FY 2015 principal installment due totals \$85,000.

2008 General Obligation Bond Issue-SunTrust Bank

Bonds in the amount of \$19,961,100 were issued in May 2008 at 4.46% annual interest with a 10 year amortization for the equipment portion of the proceeds and a 20-year bullet maturity for the balance of the proceeds. Principal and interest payment occur each January 15th and interest only payments occur each July 15th. A capitalized interest payment of \$17,164 was made on July 15, 2008 and \$57,213 on January 15, 2009.

Bond proceeds of \$7,575,295 were used to refund the 1996 Series and 1999 Series General Obligation Water and Sewer Bonds. Debt service of the refunding is split 13% to the Water fund and 87% to the Waste Water fund.

The bond proceeds of \$12,385,805 finance general capital improvements (including transportation and equipment), parks and recreation improvements and capital improvements to the water and waste water systems. The bond issue was refunded in October 2013 as part of the 2013 General Obligation Public Refunding Bonds.

2008 General Obligation Waste Water Bond Issue- VRA

Bonds in the amount of \$24,944,377 were issued in May 2008 for a 20-year term at annual interest rate of 3% for construction of a waste water treatment facility upgrade. Semi-annual principal and interest payments are due each March 1st and September 1st, commencing on March 1, 2011. All debt service is chargeable to the Waste Water fund. These bonds will be retired in March 2030. The FY 2015 interest payments total \$425,833. Principal payments for FY 2015 through FY 2019 are being paid with proceeds from the taxable portion of the 2013 General Obligation Public Refunding Bonds.

2010 General Obligation Water Refunding Bond Issue- VRA

Bonds in the amount of \$1,655,000 were issued in November 2010 for a 9-year term at annual interest rates varying from 2.245 to 5.1%. Proceeds from the bonds were used to refund the Series 2000 General Obligation Water Bond. These bonds will be retired in October 2019. Principal and interest payments occur each October 1st and interest only payments occur each April 1st. All debt service is chargeable to the Water fund. The FY 2015 principal installment due totals \$175,000 and the semi-annual interest payments total \$52,788.

2010 General Obligation Refunding Bond Issue-SunTrust Bank

Bonds in the amount of \$4,241,000 were issued in November 2010 for a 15-year term at annual interest rate of 3.03%. Bond proceeds of \$1,161,810 were used to refund the Series 2008 General Obligation Bond from Rural Development Issuance R1 (equipment purchase) and proceeds of \$3,079,190 were used for the Series 2009 General Obligation Bond-BB&T. Principal and interest payments occur each July 15th and interest only payments occur each January 15th. Debt service is chargeable to the General Fund. The bond issue was refunded in October 2013 as part of the 2013 General Obligation Public Refunding Bonds.

2010 General Obligation Bond Issue-RBC

Build America Bonds in the amount of \$4,400,000 were issued in July 2010 for a 10-year term at annual interest rate of 4.23% with a lump sum payment due July 15, 2020. Proceeds were used for the purchase of the Aberdeen Property and upgrades and renovations to Fireman's Field and the Bush Tabernacle. Principal and interest payments occur each January 15th and interest only payments occur each July 15th. Debt service is chargeable at 49% to the Parks and Recreation Special Fund and 51% to the Water Fund. The first interest only payment was due January 15, 2011 and the first principal and interest payment is due January 15, 2013. The FY 2015 principal installment due totals \$145,000 with \$50,000 from Parks and Recreation and \$95,000 from the Water funds. Also payable in 2015 are semi-annual interest payments totaling \$175,757 with \$88,619 from Parks and Recreation and \$87,138 from the Water funds.

2012 General Obligation Public Improvement & Refunding Bond Issue-Cardinal Bank

Bonds in the amount of \$5,870,000 were issued in December 2012 for a 20-year term at an annual interest rate of 2.75%. Semi-annual principal and interest payments are due February 1st and August 1st. A capitalized interest of payment of \$24,662 was made on February 1, 2012. The first principal payment is due August 1, 2015. Bond proceeds of \$2,714,171 were used to refund the 2011 General Obligation Public Improvement Note-RBC. The remaining proceeds of \$3,155,829 are being used to finance general fund transportation improvements and water fund capital improvements. The FY 2015 interest payments total \$161,425, with \$120,833 from General, \$12,267 from Parks & Rec and \$28,325 from Water funds. A Capital Reserve Fund (CRF) of \$756,392, using proceeds from the sale of Old Town Hall, has been created in the General Fund to offset a portion of the debt service for this issuance for FY 2014 through FY 2020.

2013 General Obligation Public Refunding Bonds

Bonds in the amount of \$33,690,000 were issued in October 2013. Interest is payable semi-annually each February 1 and August 1 commencing February 1, 2014. Principal is payable annually beginning February 1, 2015 and continuing on each February 1 until final maturity on February 1, 2034. The net proceeds will be used to refund several outstanding obligations including the General Obligation Public Improvement Bond, Series 2005A&B, the General Obligation Refunding Bond, Series 2010B and the Series 2008 Rural Development Loan. The FY 2015 principal installment due totals \$560,000 with \$535,000 from General Fund and \$25,000 from the Parks and Rec fund. The FY 2015 interest payments total \$1,562,816, with \$476,831 from General, \$13,600 from Parks & Rec, \$342,606 from Water and \$729,779 from Waste Water funds.

Summary of Issuance Outstanding Debt

<u>Issue</u>	<u>Value of Original Issue</u>	<u>Outstanding Balance on July 1, 2014</u>	<u>FY 15 Debt Service</u>	<u>% of Retired Debt</u>
<u>GENERAL</u>				
2003 Refunding-Carter Bank	835,133	258,461	68,977	69.1%
2012 General Obligation-Cardinal Bank	4,393,930	4,393,930	120,833	0.0%
2013 Refunding Bond	10,840,000	10,840,000	1,011,831	0.0%
	<u>16,069,063</u>	<u>15,492,391</u>	<u>1,201,641</u>	
<u>PARKS & REC SPECIAL REVENUE FUND</u>				
2008 Notes Payable-Purcellville Vol. Fire Dept.	1,700,000	1,105,000	85,000	35.0%
2010 General Obligation-RBC	2,155,000	2,095,000	138,619	2.8%
2012 General Obligation-Cardinal Bank	446,070	446,070	12,267	0.0%
2013 Refunding Bond	320,000	320,000	38,600	0.0%
	<u>4,621,070</u>	<u>3,966,070</u>	<u>274,485</u>	
<u>WATER</u>				
2010 General Obligation-RBC	2,245,000	2,060,000	182,138	8.2%
2010 Refunding-VRA	1,655,000	1,175,000	227,788	29.0%
2012 General Obligation-Cardinal Bank	1,030,000	1,030,000	28,325	0.0%
2013 Refunding Bond	7,105,000	7,105,000	342,606	0.0%
	<u>12,035,000</u>	<u>11,370,000</u>	<u>780,857</u>	
<u>WASTE WATER</u>				
2008 General Obligation-VRA	24,944,377	15,373,034	425,833	38.4%
2013 Refunding Bond	15,425,000	15,425,000	729,779	0.0%
	<u>40,369,377</u>	<u>30,798,034</u>	<u>1,155,612</u>	
Total Bonds All Funds	73,094,510	61,626,495	3,412,595	15.7%

Amortization of Existing Debt and Interest									
Year Ending June 30	General Fund Debt		Parks & Rec Special Revenue Fund		Water Fund Debt		Waste Water Fund Debt		Total Debt Payments
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2015	596,531	605,110	160,000	114,485	270,000	510,857	-	1,155,612	3,412,595
2016	658,336	584,955	175,207	111,411	305,000	498,567	-	1,155,612	3,489,088
2017	674,492	566,849	176,129	108,115	315,000	485,115	-	1,155,612	3,481,312
2018	696,637	547,800	176,129	104,807	330,000	470,902	-	1,155,612	3,481,886
2019	638,411	530,660	251,589	101,492	345,000	455,318	-	1,155,612	3,478,082
Thereafter	12,227,983	3,672,140	3,027,017	245,667	9,805,000	3,297,681	30,798,034	9,715,441	72,788,963
Total	15,492,391	6,507,514	3,966,070	785,978	11,370,000	5,718,439	30,798,034	15,493,500	90,131,927

Legal Debt Margin

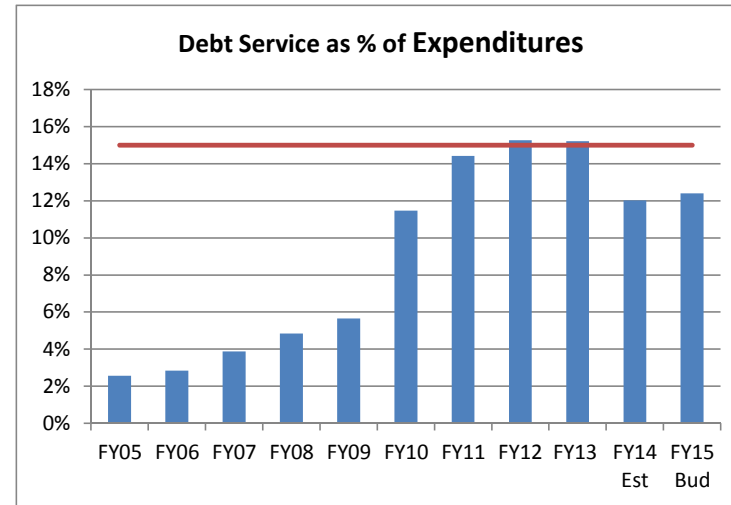
The constitution of Virginia mandates a limit on the Town's indebtedness. The computation of the Town's legal debt margin as of June 30, 2013 is as follows (*Source: FY13 Comprehensive Annual Financial Report*) :

Assessed Value of Real Property, January 1, 2013	\$1,027,903,036
Debt Limit: Ten percent (10%) of Assessed Value	\$102,790,304
Amount of Debt Applicable to Debt Limit	\$64,174,788
Legal Debt Margin	\$38,615,516

Town Fiscal Guidelines for General Fund Debt Management:

Town Policy: Debt service expenditures as a percentage of expenditures should not exceed 15%.

<u>Fiscal Year</u>	<u>Debt Service</u>	<u>Expenditures</u>	<u>Debt to Expenditures</u>
FY05	113,587	4,415,745	3%
FY06	158,615	5,584,990	3%
FY07	239,538	6,181,771	4%
FY08	324,324	6,696,478	5%
FY09	435,355	7,701,376	6%
FY10	767,605	6,697,744	11%
FY11	1,210,891	8,401,656	14%
FY12	1,338,295	8,770,687	15%
FY13	1,327,513	8,730,125	15%
FY14 Est	1,140,109	9,487,708	12%
FY15 Bud	1,201,641	9,695,991	12%

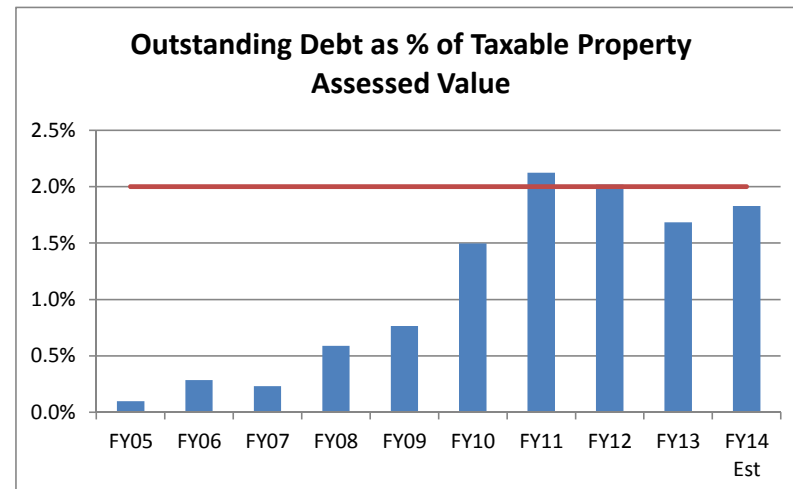


FY 13 Debt Service does not include \$2.7 mil debt retirement for 2011 Interim financing.

For FY14 and FY 15 Debt Service associated with the purchase and upgrades of Fireman's Field and the Rink Renovation have been moved to the Special Parks and Recreation Fund.

Town Policy: Bonded debt of the Town shall not exceed 2% of the Total Assessed Value of Taxable Property.

<u>Fiscal Year</u>	<u>Assessed Value of Taxable Property</u>	<u>Outstanding Bonded Debt</u>	<u>Debt to Assessed Value</u>
FY05	734,660,050	731,571	0.10%
FY06	1,013,555,550	2,906,550	0.29%
FY07	1,195,641,850	2,783,945	0.23%
FY08	1,160,800,550	6,825,223	0.59%
FY09	1,048,886,350	8,013,776	0.76%
FY10	961,287,250	14,398,021	1.50%
FY11	960,616,700	20,392,196	2.12%
FY12	976,555,250	19,719,736	2.02%
FY13	1,010,965,950	17,019,499	1.68%
FY14 Est	1,064,659,445	19,458,461	1.83%



Fund Balance Summary

GENERAL FUND				
	FY12 Actual *	FY 13 Actual	FY14 Estimated	FY15 Adopted
Beginning Fund Balance	10,742,845	5,846,789	7,554,423	4,484,146
Revenues & Transfers In	8,396,230	17,920,080	9,337,708	9,294,237
Expenditures & Transfers Out	(13,330,739)	(16,212,446)	(9,487,708)	(9,695,991)
Capital Reserve Fund	-	-	(87,757)	(105,980)
Use of Restricted Reserves	-	-	(2,832,520)	-
Ending Fund Balance	5,808,336	7,554,423	4,484,146	3,976,412
Unassigned Fund Balance	3,427,576	3,953,011	3,803,011	3,401,257

SPECIAL PARKS AND RECREATION FUND				
	FY12 Actual	FY 13 Actual **	FY14 Estimated	FY15 Adopted
Beginning Fund Balance	-	(38,453)	(68,478)	-
Revenues & Transfers In	-	246,914	462,572	470,912
Expenditures & Transfers Out	-	(276,939)	(434,394)	(515,557)
Transfer from General Fund	-	-	40,300	44,645
Ending Fund Balance	-	(68,478)	-	-

WATER FUND				
	FY12 Actual	FY 13 Actual ***	FY14 Estimated	FY15 Adopted
Beginning Net Assets	7,703,439	7,490,330	5,210,990	5,362,743
Revenues & Transfers In	2,469,496	2,505,973	2,829,808	3,503,301
Expenditures & Transfers Out	(2,603,129)	(4,785,313)	(2,678,055)	(2,939,514)
Ending Net Assets	7,569,806	5,210,990	5,362,743	5,926,530

WASTE WATER FUND				
	FY12 Actual	FY 13 Actual	FY14 Estimated	FY15 Adopted
Beginning Net Assets	14,865,582	13,919,725	13,028,080	12,579,581
Revenues & Transfers In	2,663,624	2,690,209	3,171,180	3,678,830
Expenditures & Transfers Out	(3,609,481)	(3,581,854)	(3,619,679)	(3,625,531)
Ending Net Assets	13,919,725	13,028,080	12,579,581	12,632,880

(Source: FY13 Comprehensive Annual Financial Report & FY15 Proposed Budget)

* Includes new Special Parks & Recreation Fund totals and GASB54 change to fund balance categories.

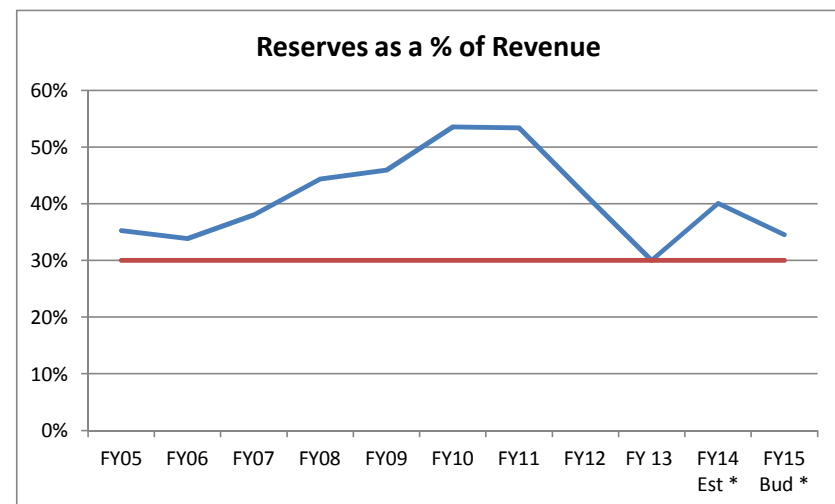
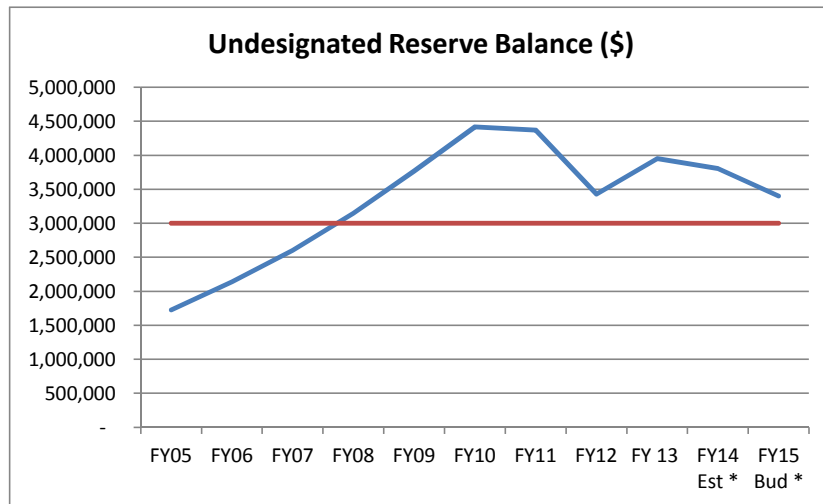
** Prior to FY 13 Special Parks and Recreation Fund was a sub-fund of the General Fund.

*** FY13 Actual Beginning Balance was revised in the FY13CAFR.

Town Fiscal Guidelines for General Fund Reserve Management:

Town Policy: Undesignated reserves should be a minimum of \$3 million or 30% of total revenues.

Fiscal Year	Undesignated Reserves	Revenue	Reserves to Revenue
FY05	1,725,713	4,891,901	35%
FY06	2,137,481	6,310,708	34%
FY07	2,599,404	6,833,786	38%
FY08	3,145,905	7,092,429	44%
FY09	3,768,574	8,202,599	46%
FY10	4,415,059	8,241,179	54%
FY11	4,368,340	8,185,022	53%
FY12	3,427,576	8,241,573	42%
FY 13	3,953,011	13,166,677	30%
FY14 Est *	3,803,011	9,487,708	40%
FY15 Bud *	3,401,257	9,855,492	35%



* FY 14 & FY15 do not include revenues from the Special Parks and Recreation Fund.

Departmental Fund Relationships

This chart shows the relationship between the functional Departments and the appropriated Funds that support their service delivery operations and activities.

Departmental Fund Relationships					
	General Fund	Water Fund	Wastewater Fund	Parks & Rec Fund	Capital Projects Funds
Administration	✓				
Finance	✓				
Information Technology	✓				
Public Safety	✓				
Public Works	✓				✓
Community Development	✓				
Legislative & Advisory	✓				
Parks & Recreation				✓	
Water Department		✓			✓
Wastewater Department			✓		✓

General Fund - The General Fund is the primary operating fund of the Town.

Water Fund & Wastewater Fund - These funds are Enterprise Funds. The Enterprise funds account for operations that are financed in a manner similar to a private business enterprise where the costs of providing goods and services to the general public on a continuing basis be financed or recovered through user fees and charges.

Parks & Recreation Fund - This fund is supported through a special tax district authority and is the primary operating fund for the Town Parks & Recreation program and activities.

Capital Projects Funds - These funds provide for major construction, acquisition, renovation or demolition project, land acquisition or other asset, which adds value to the Town's physical assets or significantly increases an asset's useful life and its value at or in excess of \$50,000. Any individual project must have a useful life in excess of five years.

LONG-RANGE FINANCIAL PLANS

(6/10/2014)

Purpose

The Town's purpose in developing and establishing long-range financial plans is to ensure that the citizens, the Town Council, and the Town Manager have a uniform and comprehensive understanding of anticipated economic conditions and activities that will influence Town operations and growth. The Town's long-range financial plans are developed under the umbrella of the Town's Adopted Comprehensive Plan, dated December 19, 2006. The plan paints a picture of the strategic direction of the Town's development and serves as the basis for Town growth management and development decisions.

Background

Within this framework, the Town operates as a traditional and fiscally responsible entity. With the assistances of a professional Financial Advisor, the Town's finances are managed with moderation to ensure that unreasonable tax burdens and fees are not imposed on its residents. Following that philosophy, the Town has enacted conservative, yet fiscally advanced practices in financial management and long-range financial planning. Policies connecting the level and growth of long-term debt, debt service, and tax rates assure Town residents that current and future spending levels are minimized and revenues maximized without becoming burdens. This conservative policy has led to a financial position where fund balances are healthy, expenditure growth is moderate and funding is preserved through a mix of stable revenue streams. The Town Council and Town Manager remain vigilant of how fluctuations in the national and state economies affect local conditions.

Long-range financial planning is used regularly throughout the budget process to identify major trends, needs, and opportunities that could affect the fiscal health of the Town in the future. The five-year Capital Improvement Program (CIP) is an example of addressing today's needs while proactively keeping an eye on balanced investment in public infrastructure. This approach assures that "out-year" project estimates are viable and achievable. On the Operating Budget side, the Town employs a professional Financial Advisor to assist in long-range financial planning. This process results in reviewing current and future fund balance levels, forecasting and projecting growth in revenues and operating expenditures for both the General Fund and the Enterprise Funds. The Town's ultimate goal is to develop a long-range forecast for a for a 10 to 15 year period.

Long-range Forecasts -- The following reflects the initial 5-year current long-range plans and forecasts for the Town's funds.

Multi-Year Financial Forecasting

- Multi-year Financial Forecasting uses financial forecasts to provide insight into future financial capacity, so that strategies can be developed to achieve long-term sustainability given the Town's service objectives and financial challenges.
- Multi-year Financial Forecasting helps the Town anticipate and plan for future needs and challenges both for the General Government (i.e. General Fund and Parks & Recreation Fund) and for the Water and Sewer Utility Funds.
- The Town has historically performed periodic Multi-Year Financial Forecasting for the General Fund and the Water and Sewer Utility Funds and intends to do so in the future.
- The Multi-year Financial Forecast is not designed to be a multi-year budget but rather a tool for assessing the impact that decisions made in this budget year may have in future budget years.
- To this end the following Multi-year Financial Forecasts are presented as part of the fiscal year 2015 Budget:
 1. General Fund
 2. Parks & Recreation Fund; and,
 3. Water and Sewer Utility Funds.

1. General Fund and Parks & Recreation Fund

- The General Fund and Parks & Recreation Fund have been broken out separately.

- The Multi-Year Financial Forecast for each takes into account the following:
 - Operating Revenues for each Fund;
 - Operating Expenditures for each Fund;
 - Existing Debt Service tied to each Fund;
 - Potential Debt Service for any potential New Projects;
 - One-Time Funding Sources and Uses for each Fund (i.e. Use of Capital Reserve Fund or Cash Funding of Capital);
 - The Magnitude of Projected Surplus/(Shortfall) for each Fund as measured versus the Value of 1¢ on the Real Estate Tax Rate*; and,
 - General Fund Unassigned Fund Balance Levels vs. the Town's Policy.

*Note: Equating the magnitude of a projected shortfall to the Real Estate Tax Rate is not intended to imply or suggest a future tax rate increase. Rather, it is used as a benchmark for measuring the magnitude of potential future shortfalls, if they occur, against one of the Town's primary tax revenue source.

➤ Key Assumption used in the Multi-Year Projections for the General Fund and Parks & Recreation Fund include:

- The Council Approved Fiscal Year 2015 Budget is used as the basis of the projection;
- Operating Revenues for each Fund grow at 3% Annually beginning in fiscal year 2016;
- Shared Costs from the Water and Sewer Funds are Projected to remain flat at \$1.1 million;
- Loudoun Gas Tax Monies are received but remain flat at their budgeted fiscal year 2014 level through fiscal year 2017 after which these dollars may not be available;
- The Value of 1¢ on the Real Estate Tax Rate is assumed to be \$105,000 in fiscal year 2015 and grow at 2.5% per year beginning in fiscal year 2016 for both the General Fund and Parks and Rec. Fund;
- Operating Expenditures grow at 3% annually beginning in fiscal year 2016 for each Fund;
- Annual use by the General Fund of the Capital Reserve Fund established with Town Hall Sale Proceeds per the Fall 2012 Plan of Finance;

(Note: The \$756,392 Capital Reserve Fund is separate from the Unassigned Fund Balance)

- Minimal Capital Funding Needs are anticipated in the Coming Years. No new long-term debt is planned. Routine vehicle purchases have been factored into the planning projections in the Operating Expenditures line item.

The Town of Purcellville, Virginia	Estimate	Approved	Projected	Projected	Projected	Projected	Projected
Multi-Year General Fund Forecast	2014	2015	2016	2017	2018	2019	2020
Total Operating Revenues (<i>net of Loudoun Gas Tax</i>)	\$9,027,723	\$8,898,257	\$9,134,248	\$9,377,318	\$9,627,681	\$9,885,555	\$10,151,164
Loudoun County Gas Tax	222,228	290,000	290,000	290,000	-	-	-
Total Operating Expenditures (<i>less Debt Service & Cash Funded Capital</i>)	(\$8,369,977)	(\$8,258,394)	(\$8,439,936)	(\$8,714,004)	(\$8,991,191)	(\$9,355,248)	(\$9,636,942)
<i>Surplus Before Debt Service, Capital</i>	<i>\$879,974</i>	<i>\$929,863</i>	<i>\$984,312</i>	<i>\$953,314</i>	<i>\$636,490</i>	<i>\$530,307</i>	<i>\$514,223</i>
<u>Existing General Fund Debt Service:</u>							
Principal	(\$442,013)	(\$596,531)	(\$658,336)	(\$674,492)	(\$696,637)	(\$638,411)	(\$676,498)
Interest	(\$475,419)	(\$605,110)	(\$584,955)	(\$566,849)	(\$547,800)	(\$530,660)	(\$508,230)
New Debt Service (<i>P+I</i>)	-	-	-	-	-	-	-
Cash Funded Capital	-	-	-	-	-	-	-
<i>Surplus / (Deficit) After Debt Service, Cash Funded Capital</i>	<i>(\$37,458)</i>	<i>(\$271,778)</i>	<i>(\$258,980)</i>	<i>(\$288,028)</i>	<i>(\$607,947)</i>	<i>(\$638,764)</i>	<i>(\$670,506)</i>
<u>Other Financing Sources / (Uses)</u>							
Use of Capital Reserve Fund	\$87,757	\$105,980	\$117,894	\$117,409	\$111,377	\$111,038	\$104,936
Performance-Based Compensation Adjustment	-	(101,314)	(104,353)	(107,484)	(110,709)	(114,030)	(117,451)
Transfer to Parks & Rec	(40,300)	(44,645)	(53,452)	(44,778)	(34,981)	(100,445)	(83,635)
Transfer to Capital Fund	(150,000)	(85,000)	(87,550)	(90,177)	(92,882)	(95,668)	(98,538)
Capital Asset Replacement Fund	(10,000)	(5,000)	(5,150)	(5,305)	(5,464)	(5,628)	(5,796)
<i>Net Surplus / (Deficit) After Debt Service and Other Sources / (Uses)</i>	<i>(\$150,000)</i>	<i>(\$401,757)</i>	<i>(\$391,591)</i>	<i>(\$418,362)</i>	<i>(\$740,605)</i>	<i>(\$843,496)</i>	<i>(\$870,989)</i>
<u>Equivalent Real Estate Tax Impact</u>							
Equivalent Real Estate Tax Impact	1.5¢	3.8¢	3.6¢	3.8¢	6.5¢	7.3¢	7.3¢
Value of One Penny	\$100,000	\$105,000	\$107,625	\$110,316	\$113,074	\$115,900	\$118,798
Growth in the Value of a Penny		5.0%	2.5%	2.5%	2.5%	2.5%	2.5%
<u>Projected Financial Policy Compliance</u>							
Unassigned Fund Balance	\$3,803,011	\$3,401,254	\$3,009,663	\$2,591,301	\$1,850,695	\$1,007,200	\$136,210
Unassigned Fund Balance vs. Revenues (%)	42.1%	38.2%	32.9%	27.6%	19.2%	10.2%	1.3%
Unassigned Fund Balance Policy Target (Greater of 30% or \$3M)	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,045,349
Capital Reserve Fund Balance	\$668,635	\$562,655	\$444,761	\$327,352	\$215,975	\$104,936	(\$0)
Capital Asset Replacement Fund Balance	\$15,000	\$20,000	\$25,150	\$30,455	\$35,918	\$41,546	\$47,342

The Town of Purcellville, Virginia	Estimate	Approved	Projected	Projected	Projected	Projected	Projected
Multi-Year Parks & Recreation Fund Forecast	2014	2015	2016	2017	2018	2019	2020
Total Operating Revenues (<i>net of GF Transfers</i>)	\$462,572	\$470,912	\$482,619	\$496,221	\$510,232	\$524,663	\$539,527
Total Operating Expenditures (<i>less Debt Service & Cash Funded Capital</i>)	(\$205,505)	(\$241,072)	(\$247,907)	(\$255,164)	(\$262,639)	(\$270,338)	(\$278,268)
<i>Surplus Before Debt Service, Capital</i>	\$257,067	\$229,840	\$234,712	\$241,057	\$247,593	\$254,325	\$261,259
<u>Existing Parks & Rec. Fund Debt Service:</u>							
Principal	(\$115,000)	(\$160,000)	(\$175,207)	(\$176,129)	(\$176,129)	(\$251,589)	(\$248,502)
Interest	(113,889)	(114,485)	(111,411)	(108,115)	(104,807)	(101,492)	(94,653)
New Debt Service (<i>P+I</i>)	-	-	-	-	-	-	-
Cash Funded Capital	-	-	-	-	-	-	-
<i>Surplus / (Deficit) After Debt Service, Cash Funded Capital</i>	\$28,178	(\$44,645)	(\$51,907)	(\$43,187)	(\$33,342)	(\$98,756)	(\$81,896)
<u>Other Financing Sources / (Uses)</u>							
Transfer from General Fund	40,300	\$44,645	\$51,907	\$43,187	\$33,342	\$98,756	\$81,896
<i>Net Surplus / (Deficit) After Debt Service and Other Sources / (Uses)</i>	\$68,478	\$0	(\$0)	\$0	\$0	\$0	(\$0)
Parks and Rec. Fund Balance, Beginning	(\$68,478)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)
Parks and Rec. Fund Balance, Ending	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
<u>Equivalent Real Estate Tax Impact</u>							
Equivalent Real Estate Tax Impact	0.0¢	0.0¢	0.0¢	0.0¢	0.0¢	0.0¢	0.0¢
Value of One Penny	\$100,000	\$105,000	\$107,625	\$110,316	\$113,074	\$115,900	\$118,798
Growth in the Value of a Penny		5.0%	2.5%	2.5%	2.5%	2.5%	2.5%

2. Water and Sewer Utility Funds

- The Multi-year Financial Forecast for the Water and Sewer Utility Funds is presented separately as these funds are supported solely by Water and Sewer fees and charges. These funds are separate and apart from the General Fund and it is the Town's intention to maintain the financial separation.
- The Multi-year Financial Forecast for the Water and Sewer Utility Funds is prepared in concert with the Town's Utility Rate Consultant.
- The Multi-Year Financial Forecast for the Water and Sewer Utility Funds takes into considerations:
 - Projected trends in consumption;
 - Projected new connections potentially under a variety of scenarios;
 - Projected capital funding sources and uses;
 - Projected cash & equivalents versus the policy level;
 - Projected user rate levels; and,
 - Projected availability fee adjustments.

The Town of Purcellville, Virginia Multi-Year Water and Sewer Utility Fund Forecast	Estimate 2014	Approved 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
Annual Increase / (Decrease) in Water Rates	-	-3%	0%	2%	2%	3%	3%
Annual Increase / (Decrease) in Sewer Rates	-	-3%	0%	2%	2%	3%	3%
Total Operating Revenues	\$5,044,185	\$4,910,986	\$4,961,014	\$5,153,877	\$5,364,439	\$5,642,984	\$5,914,049
Total Operating Expenditures (less Debt Service & Cash Funded Capital)	(\$3,980,210)	(\$4,895,661)	(\$4,374,655)	(\$4,473,618)	(\$4,575,550)	(\$4,680,539)	(\$4,788,679)
Surplus Before Debt Service, Capital	\$1,063,975	\$15,325	\$586,359	\$680,259	\$788,889	\$962,445	\$1,125,371
<u>Existing Water and Sewer Utility Fund Debt Service:</u>							
Existing Debt Service (P+I)	(\$2,282,187)	(\$1,909,558)	(\$1,933,014)	(\$1,930,990)	(\$1,928,213)	(\$1,935,299)	(\$3,247,333)
New Debt Service (P+I)	-	-	(\$6,141)	(\$111,746)	(\$316,483)	(\$581,770)	(\$741,783)
Cash Funded Capital	-	(\$350,000)	(\$550,000)	(\$200,000)	-	-	-
Surplus / (Deficit) After Debt Service, Cash Funded Capital	(\$1,218,212)	(\$2,244,233)	(\$1,902,797)	(\$1,562,478)	(\$1,455,807)	(\$1,554,623)	(\$2,863,745)
Estimated Number of Availability Sold	20	47	48	73	73	73	79
Availability Fee Revenues	\$964,317	\$2,290,660	\$2,313,486	\$3,462,897	\$3,564,511	\$3,778,973	\$2,810,227
Net Surplus / (Deficit) After Debt Service, Capital and Availabilities	(\$253,895)	\$46,427	\$410,690	\$1,900,420	\$2,108,704	\$2,224,349	(\$53,518)
Total Cash and Cash Equivalents	\$4,003,022	\$4,049,449	\$4,460,139	\$6,360,559	\$8,469,263	\$10,693,612	\$10,640,094
Cash as Percentage of Annual Expenditures	64%	57%	65%	95%	124%	149%	121%
Debt Coverage Ratio (Net Revenues Available for Debt Service / Debt Service)	0.89	1.21	1.50	2.03	1.94	1.88	0.99

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<p>Budget in Brief</p>

The budget in brief section provides a summary of the revenues and expenditures for the following funds:

- Service Level Changes
- Revenue by Fund
- Expenditures by Fund
- Budget Summary

Summary of Service Level Changes FY 2015

General Fund

Service Levels supported by the General Fund remain stable and sustainable in FY 2015

Service areas include General Government, Public Safety, Public Works, and Community Development.

Parks and Recreation Special Fund

Service Levels supported by the Parks & Recreation Special Fund continue to increase In FY 2015

Parks and Recreation Management with an increase request to participate in the state and national professional associations to bring best practices of Parks and Recreation Management to this newly created division.

Programs Management with an increase request that include two new self sustaining programs, Rock the Rink and the Community Gardens.

Bush Tabernacle with an increase request that is necessary to cover the cost of the HVAC contract, utilities, repairs and maintenance.

Train Station with an increase for utilities.

Citizen demand for quality of life programs continues to increase. Programs, such as the Loudoun Grown Expo, the Purcellville Food and Wine Festival, and Rock the Field assist the Town in reaching economic development goals while providing quality of life and leisure services to citizens and support to local businesses. There is business and citizen interest in increasing these types of offerings.

Utility Funds

Service Levels supported by the Water Fund and the Wastewater Fund also remain stable and sustainable in FY 2015

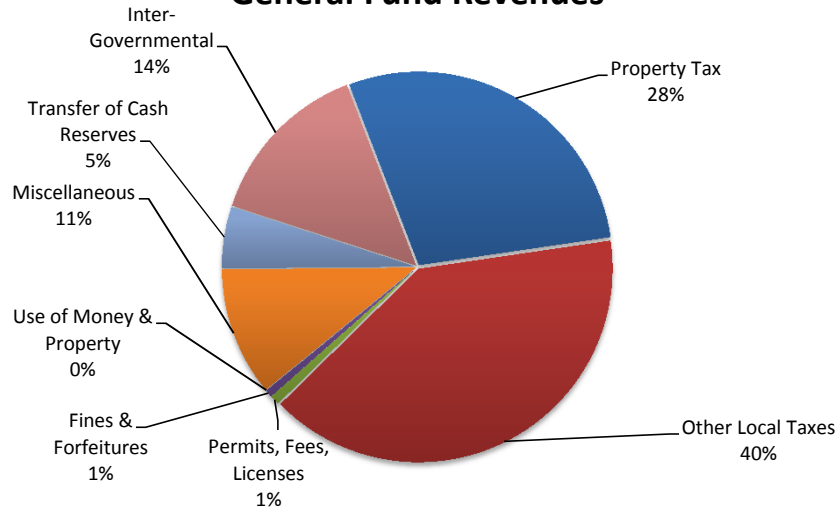
Service areas include the production of quality potable water and the treatment of wastewater for the residents and businesses in the community.

FY 2014 & FY 2015 Revenue Budget Projections

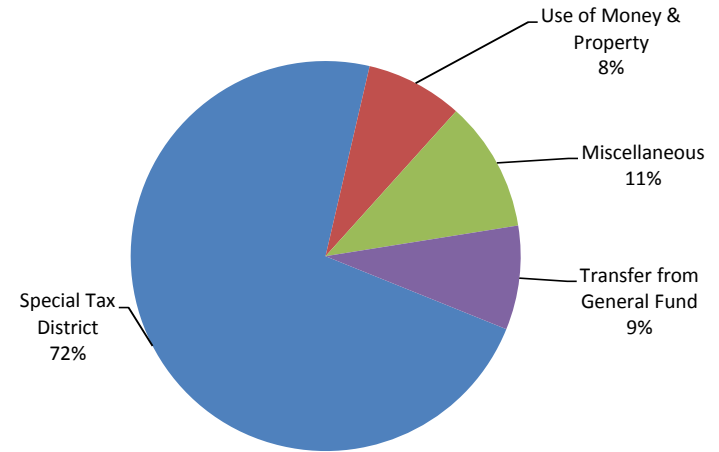
	FY 2013	FY2014		FY2015		
	Prior Year Actual	Current Budget	Estimate of End of Year	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
GENERAL FUND						
Property Tax	2,677,536	2,652,935	2,757,248	2,809,376	2,649,875	0%
Other Local Taxes	3,705,244	3,725,913	3,879,158	3,940,155	3,940,155	6%
Permits, Fees, Licenses	102,822	76,000	80,000	80,000	80,000	5%
Fines & Forfeitures	84,156	73,150	62,100	62,100	62,100	-15%
Use of Money & Property	1,770	1,800	1,000	1,000	1,000	-44%
Miscellaneous	5,233,122	1,134,004	1,141,254	1,059,146	1,059,146	-7%
Transfer of Cash Reserves	0	570,257	237,757	507,734	507,734	-11%
Inter-Governmental	1,362,027	1,333,325	1,329,191	1,395,981	1,395,981	5%
Total Revenues GENERAL FUND	13,166,677	9,567,384	9,487,708	9,855,492	9,695,991	1%
SPECIAL PARKS & RECREATION FUND						
Special Tax District	173,776	351,020	365,523	373,668	373,668	6%
Use of Money & Property	40,770	38,850	41,450	41,450	41,450	7%
Miscellaneous	32,368	57,790	55,599	55,794	55,794	-3%
Transfer from General Fund	0	0	40,300	44,434	44,645	
Total Revenues PARKS & REC	246,914	447,660	502,872	515,346	515,557	15%
WATER FUND						
Water Availabilities	321,770	507,640	507,640	1,238,935	1,238,935	144%
Water Fees	1,963,808	2,233,007	2,118,000	2,054,460	2,054,460	-8%
Miscellaneous	217,336	203,504	203,168	209,406	209,406	3%
Investment Income	3,059	500	1,000	500	500	0%
Transfer in Cash Reserves	365,272	407,482	0	0	0	-100%
Total Revenues WATER FUND	2,871,245	3,352,133	2,829,808	3,503,301	3,503,301	5%
WASTEWATER FUND						
Wastewater Availabilities	287,690	453,600	453,600	1,047,600	1,047,600	131%
Wastewater Fees	2,360,589	3,108,064	2,685,000	2,604,450	2,604,450	-16%
Miscellaneous	13,826	1,286	6,580	1,280	1,280	0%
Investment Income	28,104	26,800	26,000	25,500	25,500	-5%
Transfer in Cash Reserves	84,671	918,106	0	0	0	-100%
Total Revenues WASTEWATER FUND	2,774,880	4,507,856	3,171,180	3,678,830	3,678,830	-18%
Grand Total Operating Budget	19,059,716	17,875,033	15,991,568	17,552,969	17,393,679	-3%

FY 2015 Operating Budget Revenues

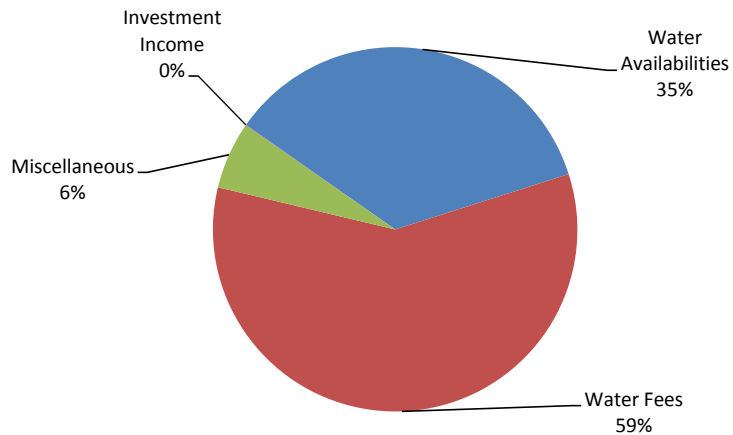
General Fund Revenues



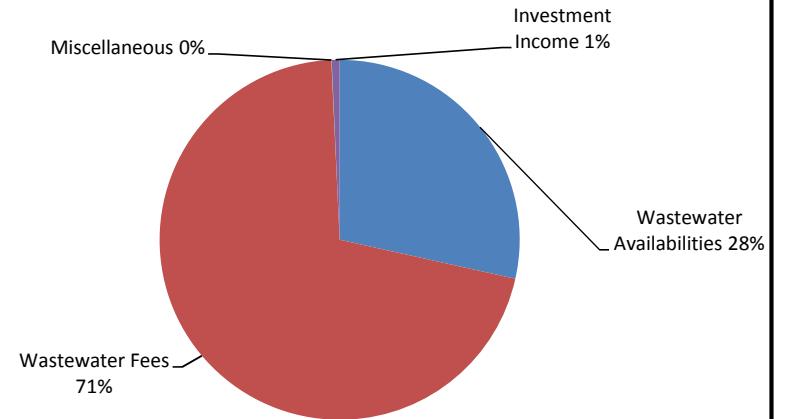
Parks & Recreation Revenues



Water Fund Revenues



Wastewater Fund Revenues



FY 2014 - 2015 Operating Budget Expenditures

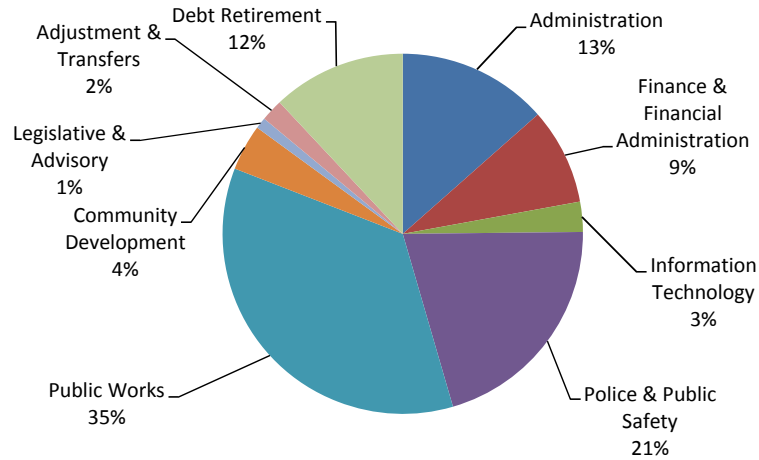
	FY 2013	FY 2014		FY 2015 Request			
	Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
GENERAL FUND							
Administration	1,281,345	1,284,453	1,570,941	1,352,545	1,349,623	1,329,490	4%
Finance & Financial Administration	755,263	844,045	803,300	867,332	867,332	859,104	2%
Information Technology	224,530	231,436	222,222	271,227	244,332	243,613	5%
Police & Public Safety	1,838,126	1,924,269	1,914,491	2,069,443	2,054,221	1,998,007	4%
Public Works	2,828,115	3,384,132	3,183,184	3,548,131	3,359,096	3,288,534	-3%
Community Development	378,432	416,267	402,428	414,461	414,461	409,528	-2%
Legislative & Advisory	96,801	106,903	91,033	101,818	101,818	130,118	22%
Adjustment & Transfers	0	160,007	50,300	197,650	262,968	235,956	47%
Debt Retirement	4,027,513	1,215,872	1,249,809	1,201,641	1,201,641	1,201,641	-1%
TOTAL GENERAL FUND	11,430,125	9,567,384	9,487,708	10,024,248	9,855,492	9,695,991	1%
SPECIAL PARKS & RECREATION FUND							
Parks & Recreation Management	44,458	66,216	76,458	85,812	79,711	79,921	21%
Parks & Recreation Programs	40,256	53,225	54,247	57,650	57,650	57,650	8%
Skating Rink	34,744	40,500	41,200	51,500	51,500	51,500	27%
Parks & Rec Tree Commission	7,271	2,200	2,200	2,200	2,200	2,200	0%
Train Station	26,600	25,450	25,800	37,800	37,800	37,800	49%
Fireman's Field	0	5,600	5,600	12,000	12,000	12,001	114%
Debt Retirement	123,609	254,469	228,889	274,485	274,485	274,485	8%
Total SPECIAL PARKS & REC FUND	276,938	447,660	434,394	521,447	515,346	515,557	15%

FY 2014 - 2015 Operating Budget Expenditures

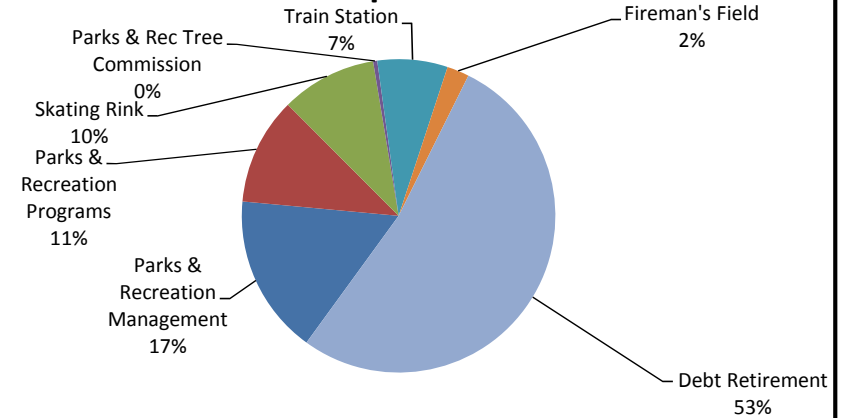
	FY 2013	FY 2014		FY 2015 Request			
	Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
WATER FUND							
Operations & Maintenance	1,822,958	2,079,228	1,878,836	2,165,183	2,153,069	2,143,057	3%
Meter Reading	11,815	15,600	15,600	15,600	15,600	15,600	0%
Adjustments & Transfers	0	25,000	1,543	0	553,775	563,787	2155%
Capital	2,158,295	0	0	0	0	0	
Debt Retirement	792,249	1,232,305	782,076	780,857	780,857	780,857	-37%
TOTAL WATER FUND	4,785,317	3,352,133	2,678,055	2,961,640	3,503,301	3,503,301	5%
WASTEWATER FUND							
Operations & Maintenance	1,847,571	2,105,636	2,062,566	2,137,363	2,110,036	2,100,418	0%
Meter Reading	9,749	19,500	19,500	19,500	19,500	19,500	0%
Adjustments & Transfers	0	0	2,165	350,000	393,682	403,299	
Debt Retirement	1,723,685	2,382,720	1,535,448	1,155,612	1,155,612	1,155,613	-52%
TOTAL WASTEWATER FUND	3,581,005	4,507,856	3,619,679	3,662,475	3,678,830	3,678,830	-18%
TOTAL ALL FUNDS	20,073,385	17,875,033	16,219,835	17,169,809	17,552,969	17,393,679	-3%

FY 2015 Operating Budget Expenditures

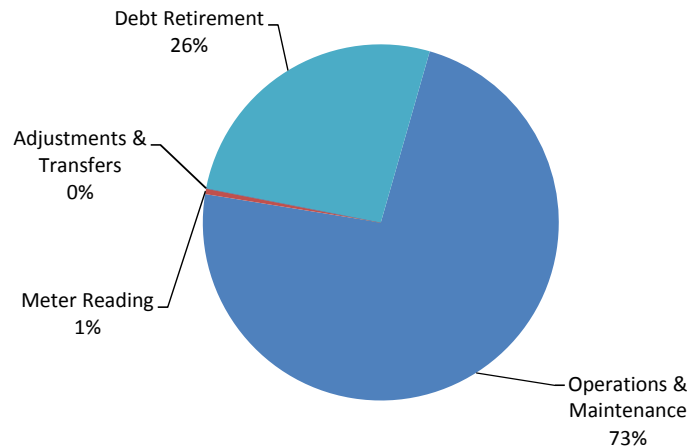
FY 2015 General Fund Expenditures



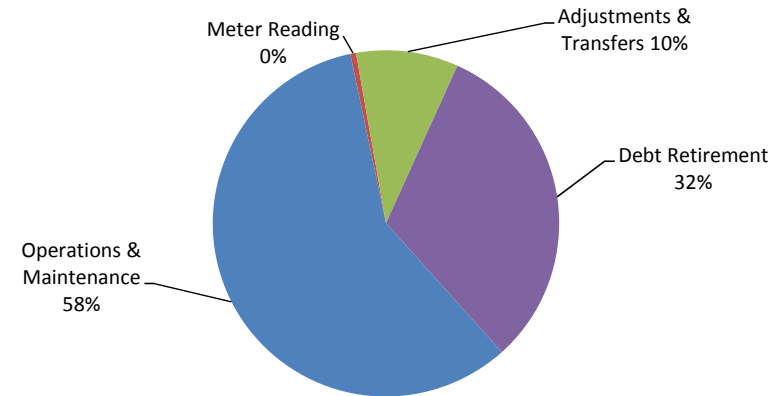
FY 2015 Parks & Recreation Special Fund Expenditures



FY 2015 Water Fund Expenditures



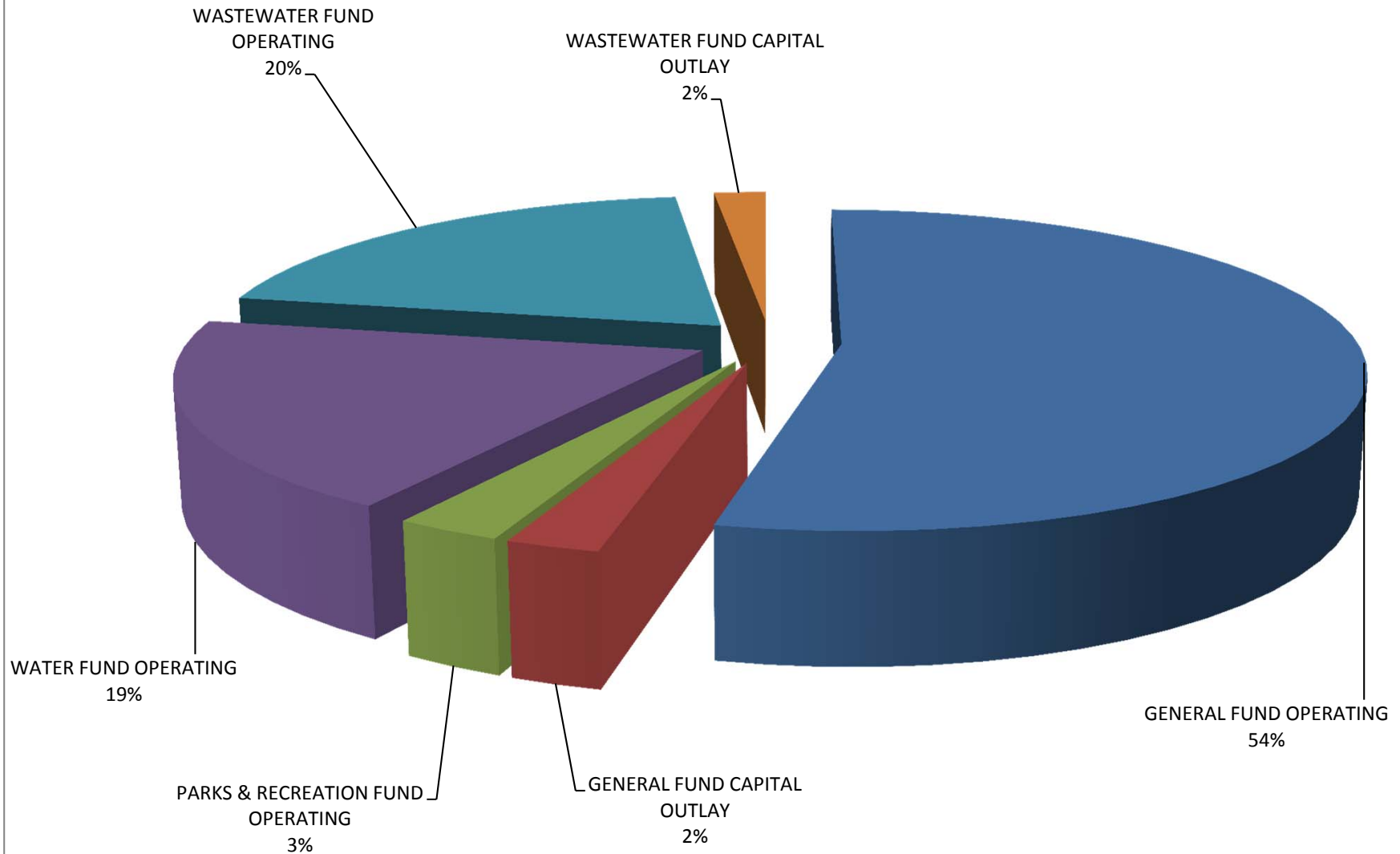
FY 2015 Wastewater Fund Expenditures



**Town of Purcellville
Budget Summary
Adopted FY 2014 - 2015 Fiscal Plan
&
Adopted Capital Improvement Program FY 2015 - 2019**

	FY 2013	FY 2014		FY 2015 Request			
	Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
REVENUES							
GENERAL FUND	17,920,081	16,754,302	16,674,626	10,308,829	10,308,829	10,149,328	-39%
SPECIAL PARKS & RECREATION FUND	246,914	447,660	434,394	515,346	515,346	515,557	15%
WATER FUND	2,871,245	4,758,833	4,084,755	3,503,301	3,503,301	3,503,301	-26%
WASTEWATER FUND	2,774,880	4,703,735	3,815,558	4,028,830	4,028,830	4,028,830	-14%
TOTAL ALL FUNDS	23,813,120	26,664,530	25,009,332	18,356,306	18,356,306	18,197,016	-32%
EXPENDITURES							
GENERAL FUND OPERATING	11,430,125	9,567,384	9,487,708	10,024,248	9,855,492	9,695,991	1%
GENERAL FUND CAPITAL OUTLAY	4,782,330	7,186,918	7,186,918	453,337	453,337	453,337	-94%
PARKS & RECREATION FUND OPERATING	276,938	447,660	434,394	521,447	515,346	515,557	15%
PARKS & RECREATION FUND CAPITAL OUTLAY	0	0	0	0	0	0	
WATER FUND OPERATING	4,785,317	3,352,133	2,678,055	2,961,640	3,503,301	3,503,301	5%
WATER FUND CAPITAL OUTLAY	365,271	1,406,700	1,406,700	0	0	0	-100%
WASTEWATER FUND OPERATING	3,581,005	4,507,856	3,619,679	3,662,475	3,678,830	3,678,830	-18%
WASTEWATER FUND CAPITAL OUTLAY	85,521	195,879	195,879	350,000	350,000	350,000	79%
TOTAL OPERATING ALL FUNDS	20,073,385	17,875,033	16,219,835	17,169,809	17,552,969	17,393,679	-3%
TOTAL OPERATING & CIP BUDGET	25,306,507	26,664,530	25,009,332	17,973,146	18,356,306	18,197,016	-32%

Budget Summary FY 2014 - 2015 Fiscal Plan



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General Fund Fund Revenues & Expenditures by Department Missions, Descriptions, Goals & Objectives, and Performance Measures

This section provides the missions, activities, goals & objectives, performance measures, and the proposed expenditures that support these activities. These are presented for each of the departments.

- Revenues
- Mission
- Core Values
- Department Description
- Department Goals & Objectives
- Key Performance Measures
- Previous Year Accomplishments
- Detailed Expenditures

FY 2014 & FY 2015 Revenue Budget Projections

		FY 2013	FY 2014		FY 2015		
		Prior Year Actual	Current Budget	Estimate of End of Year	Manager Recommend	Council Approval	% Change From Current FY 14 Budget
Fund # 100	GENERAL FUND						
100-3110101-0000	REAL ESTATE TAX	2,264,679	2,262,680	2,348,066	2,392,511	2,233,010	-1.3%
100-3110301-0000	PERSONAL PROPERTY TAX	374,189	365,255	384,182	391,865	391,865	7.3%
100-3110601-0000	PENALTIES AND INTEREST	38,668	25,000	25,000	25,000	25,000	0.0%
100-3120101-0000	SALES TAX	931,067	945,189	948,850	967,827	967,827	2.4%
100-3120150-0000	COMMUNICATIONS TAX	164,808	170,000	163,000	163,000	163,000	-4.1%
100-3120201-0000	UTILITY TAX	209,182	206,000	210,000	210,000	210,000	1.9%
100-3120202-0000	RIGHT OF WAY USAGE FEE	25,568	24,000	28,000	28,000	28,000	16.7%
100-3120301-0000	BUSINESS LICENSES	709,692	650,000	710,000	724,200	724,200	11.4%
100-3120401-0000	CABLE PEG GRANT	9,254	9,000	9,700	9,700	9,700	7.8%
100-3120501-0000	AUTO DECALS	149,973	135,000	145,000	150,000	150,000	11.1%
100-3120601-0000	FRANCHISE TAX: BANK	218,605	240,000	220,000	220,000	220,000	-8.3%
100-3120801-0000	CIGARETTE TAX	247,976	260,633	247,317	242,371	242,371	-7.0%
100-3121101-0000	MEALS TAX	1,229,495	1,280,091	1,388,291	1,416,057	1,416,057	10.6%
100-3130301-0000	ZONING FEES	77,254	52,000	52,000	52,000	52,000	0.0%
100-3130340-0000	COMMUNITY EVENTS SIGN	1,185	1,000	1,000	1,000	1,000	0.0%
100-3130350-0000	STREET FEES	2,740	200	450	450	450	125.0%
100-3130399-0000	MISCELLANEOUS	9,321	5,000	5,000	5,000	5,000	0.0%
100-3140100-0000	POLICE REVENUE	84,073	73,000	62,000	62,000	62,000	-15.1%
100-3140105-0000	MOWING FINE BY ORDINANCE	83	150	100	100	100	-33.3%
100-3150101-0000	INVESTMENT INCOME	1,770	1,800	1,000	1,000	1,000	-44.4%
100-3160704-0000	MAINT/PW CHGS TO OTHERS	4,849	3,300	10,000	4,000	4,000	21.2%
100-3189902-0000	PAYMENTS IN LIEU OF TAX (PATRICK HEN	2,500	2,500	2,500	2,500	2,500	0.0%
100-3189903-0000	DONATIONS	0	100	0	0	0	-100.0%
100-3189904-0000	LOCAL GRANTS & AWARDS	23,423	4,000	0	0	0	-100.0%
100-3189905-0000	PROCEEDS FROM PROPERTY	1,267,530	2,000	7,000	15,000	15,000	650.0%
100-3189906-0000	GAS TAX FUNDING / LOCO	237,739	222,228	222,228	290,000	290,000	30.5%
100-3189920-0000	VEHICLE COMP. REIMB.	2,386	2,400	1,700	1,700	1,700	-29.2%
100-3189940-0000	GARNISHMENT FEE	226	100	200	100	100	0.0%
100-3189950-0000	OVER/SHORT	9	0	0	0	0	N/A
100-3220108-0000	LAW ENFORCEMENT / VA	109,229	106,648	91,000	90,648	90,648	-15.0%

FY 2014 & FY 2015 Revenue Budget Projections

		FY 2013	FY 2014		FY 2015		
		Prior Year Actual	Current Budget	Estimate of End of Year	Manager Recommend	Council Approval	% Change From Current FY 14 Budget
100-3220109-0000	PPTRA / VA	201,753	201,753	201,753	201,753	201,753	0.0%
100-3240201-0000	FIRE FUNDS / VA	18,590	20,000	20,000	20,000	20,000	0.0%
100-3240301-0000	STREET REVENUE / VA	606,797	606,796	624,680	624,680	624,680	2.9%
100-3240310-0000	LITTER GRANT/VA	3,427	3,400	3,400	3,400	3,400	0.0%
100-3240501-0000	OTHER FUNDS/VA	12		0	0	0	N/A
100-3320201-0000	BAB SUBSIDY	15,952		0	0	0	N/A
100-3330101-0000	LAW ENFORCEMENT / FED	1,220		630	0	0	N/A
100-3410102-0000	INSURANCE REIMBURSEMENT	11,777		0	0	0	N/A
100-3410408-0000	BOND PROCEEDS - CARDINAL BANK	2,793,772		0	0	0	N/A
100-3970000-0000	TRANSFER OF DESIGNATED RESERVES	0	412,757	87,757	105,980	105,980	-74.3%
100-3980000-0000	TRANSFER OF CASH RESERVES	0	157,500	150,000	401,754	401,754	155.1%
100-3990000-0000	TRANSFER FROM OTHER FUNDS	1,115,904	1,115,904	1,115,904	1,031,896	1,031,896	-7.5%
	GENERAL FUND	13,166,677	9,567,384	9,487,708	9,855,492	9,695,991	1.3%

ADMINISTRATION

Mission

Provide a high level of professional guidance and support to the Town Council, Committees, Commissions, Boards, staff, and residents in order to ensure the efficient and effective implementation of policies, programs and ordinances which guarantee the delivery of government services to residents and businesses in a timely manner.

Department Description

The primary duties of the department include implementation and enforcement of Town policies and procedures, staff support to the Town Council, management of daily operations and delivery of diverse services. Town Administration is comprised of the Office of the Town Manager, Assistant Town Manager, Executive Assistant to the Town Manager/Director of Admin., Special Assistant to the Town Manager, Town Attorney, Town Clerk, Human Resources and Front Office Reception/Information Services.

Performance Measures	Comp Plan, Core, Priority	Actual FY 2012-13	Estimated FY 2013-14	Target FY 2014-15
Number of Town Council Agendas prepared per year	Core	30	36	36
Number of FOIA Requests	Core	115	130	130
Number of Resolutions	Core	28	30	30
Number of Ordinances	Core	14	10	10
Number of residential refuse/recycling collection accounts	Core	2,266	2,280	2,344
Tons of refuse collected	Core	2,623	2,750	2,800
Tons of recycling collected	Core	679	696	750
Number of external recruitments completed	Core	12	10	9
Average working days to complete external recruitment, excluding sworn officers	Core	32	30	32
Average working days to complete external recruitment for sworn officers	Core	80	115	80
Number of worker's compensation claims filed	Core	8	4	4

Outcomes and Results

Desired Outcome

Implement an organizational program that encourages analysis of results to aid in cost reduction, program prioritization and quality improvement.

Strive to attain certified "Green Government" status.

Maintain VML Gold Star rating by filing Worker's Compensation Claims within three days.

Increase tons of recycling collected.

Complete external recruitments, excluding sworn officers, within 30 days.

Results

Received ICMA Certificate of Distinction for superior performance management efforts for 3rd consecutive year.

Received VML Go Green re-certification for 6th consecutive year.

Received Gold Star rating for another consecutive year.

Implemented program with new 65 gallon recycling carts in place of the 18 gallon bins.

Completed 12 external recruitments within 32 days.

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
GENERAL FUND								
100-4012100	ADMINISTRATION							
100-4012100-1100	ADMINISTRATION STAFF	606,903	632,681	610,897	670,828	670,828	674,004	6.5%
100-4012100-1200	OVERTIME-ADMINISTRATION	3,597	3,060	3,144	3,000	3,000	3,000	-2.0%
100-4012100-2100	SOCIAL SECURITY TAX	45,805	46,037	45,557	49,566	49,566	49,728	8.0%
100-4012100-2200	RETIREMENT	68,707	64,709	65,095	66,818	66,818	53,631	-17.1%
100-4012100-2300	HEALTH INSURANCE	65,613	74,623	74,623	74,623	74,623	74,623	0.0%
100-4012100-2400	LIFE INSURANCE	5,866	6,141	6,212	6,282	6,282	6,995	13.9%
100-4012100-2500	LONG TERM DISABILITY INSURANCE	0	1,775	1,775	1,775	1,775	1,775	0.0%
100-4012100-2700	WORKERS COMP INSURANCE	413	614	614	662	662	665	8.3%
100-4012100-2800	DEFERRED COMP MATCH	11,060	11,560	12,040	11,560	11,560	11,560	0.0%
	TOTAL PAY & BENEFITS	807,965	841,200	819,957	885,114	885,114	875,981	4.1%
100-4012100-3130	CONSULTING/GENERAL	10,744	10,000	10,000	10,000	10,000	10,000	0.0%
100-4012100-3170	PIO SERVICES & COMMUNICATIONS	18,398	20,000	20,000	20,000	20,000	17,000	-15.0%
100-4012100-3310	EQUIPMENT CONTRACTS	11,961	12,000	12,000	12,000	12,000	12,000	0.0%
100-4012100-3500	PRINTING	3,160	8,000	6,500	6,500	6,500	6,500	-18.8%
100-4012100-3600	LEGAL ADS	8,680	5,000	5,000	5,000	5,000	5,000	0.0%
100-4012100-5210	POSTAGE	5,255	8,000	8,500	8,500	8,500	8,500	6.3%
100-4012100-5308	INSURANCE-MUNICIPAL	122,628	123,000	118,092	123,000	123,000	115,000	-6.5%
100-4012100-5540	TRAVEL & TRAINING	5,761	4,600	4,600	4,600	4,600	4,600	0.0%
100-4012100-5541	TWN MGR-TRAVEL & EXPENSE	7,677	7,000	7,000	7,000	7,000	7,000	0.0%
100-4012100-5801	MISCELLANEOUS	740	1,000	1,000	1,000	1,000	1,000	0.0%
100-4012100-5802	SPECIAL PROGRAMS	7,441	4,500	5,000	5,000	5,000	5,000	11.1%
100-4012100-5804	EMPLOYEE SERVICE RECOGNITION	0	3,500	3,500	3,500	3,500	3,500	0.0%
100-4012100-5808	COMPUTER OPERATIONS	0	1,200	1,200	1,200	1,200	1,200	0.0%
100-4012100-5809	COMPUTER SOFTWARE	185	1,200	1,200	1,200	1,200	1,200	0.0%
100-4012100-5810	DUES AND SUBSCRIPTIONS	6,316	6,000	6,000	6,000	6,000	6,000	0.0%
100-4012100-5811	ADMIN EMERGENCY	655	1,000	1,000	1,000	1,000	1,000	0.0%
100-4012100-5856	COMMUNITY EVENTS SIGN	1,290	1,400	1,400	1,400	1,400	1,400	0.0%
100-4012100-6001	EQUIPMENT/SUPPLIES	12,565	15,000	15,000	15,000	15,000	15,000	0.0%
100-4012100-6002	RECORDS MANAGEMENT	5,663	5,000	5,000	5,000	5,000	5,000	0.0%
100-4012100-6008	VEHICLE MAINT/GAS	1,113	2,500	2,000	2,000	2,000	2,000	-20.0%
100-4012100-6013	PUBLIC INFORMATION	9,179	15,000	15,000	15,000	15,000	15,000	0.0%
100-4012100-8105	VEHICLE PURCHASE	0	0	0	0	0	0	
100-4012200-5230	TELEPHONE	41,253	35,000	35,000	35,000	35,000	35,000	0.0%
	TOTAL OPERATIONS	280,664	289,900	283,992	288,900	288,900	277,900	-4.1%
Total Exp.	ADMINISTRATION	1,088,628	1,131,100	1,103,949	1,174,014	1,174,014	1,153,881	2.0%

FY 2014 - 2015 Operating Budget Expenditures									
			FY 2013	FY 2014		FY 2015 Request			
			Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
100-4012210	ADMINISTRATION LEGAL								
100-4012210-3150	LEGAL SERVICES - ADMINISTRATION		168,005	73,545	335,000	73,545	73,545	73,545	0.0%
100-4012210-3151	LEGAL SERVICES - FINANCE		0	5,000	4,500	5,000	5,000	5,000	0.0%
100-4012210-3152	LEGAL SERVICES - POLICE		0	5,000	7,500	5,000	5,000	5,000	0.0%
100-4012210-3153	LEGAL SERVICES - PUBLIC WORKS		15,892	50,000	52,000	50,000	50,000	50,000	0.0%
100-4012210-3154	LEGAL SERVICES - COMM DEV		0	10,000	40,000	13,000	13,000	13,000	30.0%
Total Exp.	ADMINISTRATION LEGAL		183,897	143,545	439,000	146,545	146,545	146,545	2.1%
100-4091000	RETIREE BENEFITS								
100-4091000-2330	RETIREE HEALTH BENEFIT		8,820	9,808	27,992	31,986	29,064	29,064	196.3%
Total Exp.	RETIREE BENEFITS		8,820	9,808	27,992	31,986	29,064	29,064	196.3%
TOTAL ADMINISTRATION			1,281,345	1,284,453	1,570,941	1,352,545	1,349,623	1,329,490	3.5%

FINANCE

Mission

Protect and maintain the Town's financial resources to promote sound fiscal management, ensure public trust with a commitment to those we serve.

Department Description

The Finance department is responsible for the collection, disbursement and management of all Town funds and is composed of three divisions. (1) Financial Services Division - establishes and maintains sound fiscal policies for the Town; prepares the Town's Comprehensive Annual Financial Report (CAFR) and manages the annual audit; prepares and monitors the annual operating and capital budget; cash management and investments; debt management; assists departments with the procurement of goods and services; and oversight of the Finance Department. (2) Accounting Division - responsible for accounting functions and internal financial reporting; payroll processing; accounts payable processing; general ledger and bank statement reconciliations; coordination of capital project funding and loans; fixed asset accounting and coordination of the annual inventory update; and preparation of reports for federal, state and local agencies. (3) Billing and Collections Division - responsible for billing and collection of user charges for water and sewer including the registration and connection of new customers, meter reading process; billing and collecting of taxes including real estate, personal property, business license and meals tax; delinquent account collection; daily reconciliation and deposit of receipts; and customer support services.

Performance Measures	Comp Plan, Core, Priority	Actual FY 2012-13	Estimated FY 2013-14	Target FY 2014-15
GFOA budget award (# consecutive years)	Core, Priority	5	6	7
GFOA financial reporting award (# consecutive years)	Core, Priority	5	6	7
CAFR received unqualified opinion from auditor	Core, Priority	Yes	Yes	Yes
Number of capital projects managed	Core	24	18	9
Number of new debt issuances managed	Comp Plan, Core, Priority	1	1	0
Number of loans managed	Comp Plan, Core, Priority	10	7	7
Number of AP transactions per year	Core	6,175	6,200	6,200
Number of W-2's issued per year	Core	104	108	108
Number of days for AP to process department payment requests	Core	10	10	10
Percentage of bank accounts reconciled within 30 days from statement receipt	Core	100%	100%	100%
Number of utility bills issued	Core, Priority	15,424	15,465	16,000
Number of real estate tax bills issued	Core, Priority	5,459	5,500	5,600

Performance Measures (continued)	Comp Plan, Core, Priority	Actual FY 2012-13	Estimated FY 2013-14	Target FY 2014-15
Number of personal property tax bills issued	Core, Priority	7,422	7,500	7,600
Number of business licenses issued	Core, Priority	821	850	850
Percent of utility bill revenue collected	Core, Priority	99.8%	99.5%	99.5%
Percent of real estate tax revenue collected for aged receivables +365 days	Comp Plan, Core, Priority	99%	99%	99%
Percent of personal property tax revenue collected for aged receivables +365 days	Core, Priority	98%	98%	98%
Percent of bill deadlines met	Core, Priority	100%	100%	100%

Outcomes and Results

Desired Outcome

Receive (1) the GFOA Certificate of Achievement for Excellence in Financial Reporting; and (2) the GFOA Distinguished Budget Presentation Award.

Maintain real property tax collection rate of at least 98% and personal property tax collection rate of at least 97%, annually.

Maintain utility bill revenue collection rate of at least 98% annually.

Results

Received 6th consecutive Financial Reporting Award; received 6th consecutive Budget Presentation Award.

Real estate collection rate for FY 2013 was 99%, with personal property collection at 98%.

Utility bill collection rate for FY 2013 was 99.8%.

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
100-4012410	FINANCE							
100-4012410-1100	FINANCE STAFF	493,423	505,698	500,611	513,305	513,305	515,833	2.0%
100-4012410-1200	OVERTIME-FINANCE	4,169	5,100	5,100	5,100	5,100	5,100	0.0%
100-4012410-2100	SOCIAL SECURITY TAX	37,259	39,076	38,107	39,658	39,658	39,851	2.0%
100-4012410-2200	RETIREMENT	63,400	57,887	57,887	58,758	58,758	47,163	-18.5%
100-4012410-2300	HEALTH INSURANCE	82,851	99,073	97,073	108,773	108,773	108,773	9.8%
100-4012410-2400	LIFE INSURANCE	5,258	5,524	5,524	5,607	5,607	6,250	13.1%
100-4012410-2500	LONG TERM DISABILITY INSURANCE	0	2,485	2,485	2,485	2,485	2,485	0.0%
100-4012410-2700	WORKERS COMP INSURANCE	469	502	373	506	506	509	1.4%
100-4012410-2800	DEFERRED COMP MATCH	3,400	3,640	3,640	3,640	3,640	3,640	0.0%
	TOTAL PAY & BENEFITS	690,229	718,985	710,800	737,832	737,832	729,604	1.5%
100-4012410-3110	BANK SERVICE CHARGE	479	1,000	1,000	1,000	1,000	1,000	0.0%
100-4012410-3120	CREDIT COLLECTION	33	1,000	500	1,000	1,000	1,000	0.0%
100-4012410-3310	EQUIPMENT CONTRACTS	2,041	4,500	4,500	4,500	4,500	4,500	0.0%
100-4012410-3500	PRINTING	549	2,000	0	0	0	0	-100.0%
100-4012410-3510	MAIL SERVICES	3,643	6,000	6,000	6,000	6,000	6,000	0.0%
100-4012410-5210	POSTAGE	3,130	9,000	9,000	9,000	9,000	9,000	0.0%
100-4012410-5540	TRAVEL/TRAINING	3,595	5,000	5,000	5,000	5,000	5,000	0.0%
100-4012410-5801	GENERAL EXPENSES-FINANCE	975	2,000	1,800	2,000	2,000	2,000	0.0%
100-4012410-5809	COMPUTER SOFTWARE/MAINT	18,140	37,860	28,000	37,000	37,000	37,000	-2.3%
100-4012410-5810	DUES & SUBSCRIPTIONS	2,056	1,500	1,500	1,500	1,500	1,500	0.0%
100-4012410-6001	EQUIPMENT/SUPPLIES	3,893	7,000	7,000	8,000	8,000	8,000	14.3%
	TOTAL OPERATIONS	38,533	76,860	64,300	75,000	75,000	75,000	-2.4%
Total Exp.	FINANCE	728,763	795,845	775,100	812,832	812,832	804,604	1.1%

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
100-4012240	FINANCIAL ADMINISTRATION							
100-4012240-3120	AUDITING SERVICES	18,700	23,000	23,000	24,000	24,000	24,000	4.3%
100-4012240-3130	OPEB ACTUARIAL REPORT	0	0	0	5,000	5,000	5,000	
100-4012240-3140	FINANCIAL ADVISOR	2,900	20,000	0	20,000	20,000	20,000	0.0%
100-4012240-3150	FIXED ASSET INVENTORY	4,900	5,200	5,200	5,500	5,500	5,500	5.8%
Total Exp.	FINANCIAL ADMINISTRATION	26,500	48,200	28,200	54,500	54,500	54,500	13.1%
TOTAL FINANCE & FINANCIAL ADMINISTRATION		755,263	844,045	803,300	867,332	867,332	859,104	1.8%

INFORMATION TECHNOLOGY

Mission

Ensure efficient departmental operations by providing computer hardware and software services to all Town departments and to identify technological solutions to improve operational efficiencies for staff and citizens.

Department Description

The Information Technology (IT) Department is responsible for the purchase, installation, maintenance and support of all technology equipment and software throughout the Town.

Performance Measures	Comp Plan, Core, Priority	Actual FY 2012-13	Estimated FY 2013-14	Target FY 2014-15
Percent of website requests posted within one day of receipt	Core	99%	99%	99%
Number of servers supported	Core	13	13	15
Laserfiche records management system scanners	Core	12	12	12
Number of personal computers supported	Core	115	115	120
Percent of PCs and laptops over 4.5 years old	Core	8%	4%	5%
Percent of IT operating budget allocated to third party support	Core	15%	17%	19%
Percent of IT user troubles calls resolved within one day of receipt	Core	97%	95%	95%
Number of Town buildings connected to the Town network	Core	8	8	8
Number of subscribers to the Town online notice system, Notify Me	Core	425	567	625

Outcomes and Results

Desired Outcome

Assist with communicating public information by increasing total number of subscribers to the online notification system.

Ensure operational efficiency by resolving all IT user trouble calls within one day of receipt.

Maintain current PC's and laptops for all Town facilities for continuous operations.

Results

The Town issued press releases throughout 2013. The number of subscribers increased from 425 to 567.

Resolved 95% of trouble calls within one day.

Continued systematic program by replacing 13 PC's and laptops that were over 5 years old.

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
100-4012510	INFORMATION TECHNOLOGY							
100-4012510-1100	IT STAFF	98,767	97,585	96,574	126,596	101,636	102,136	4.7%
100-4012510-1200	OVERTIME	1,351	1,000	1,000	2,000	2,000	2,000	100.0%
100-4012510-2100	SOCIAL SECURITY TAX	7,661	7,542	7,364	9,838	7,928	7,966	5.6%
100-4012510-2200	RETIREMENT	6,204	6,334	6,334	6,750	6,750	5,418	-14.5%
100-4012510-2300	HEALTH INSURANCE	10,282	11,699	11,699	11,699	11,699	11,699	0.0%
100-4012510-2400	LIFE INSURANCE	589	604	604	644	644	718	18.9%
100-4012510-2500	LONG TERM DISABILITY INSURANCE	0	355	355	355	355	355	0.0%
100-4012510-2700	WORKERS COMP INSURANCE	92	97	72	125	100	101	4.1%
100-4012510-2800	DEFERRED COMP MATCH	520	520	520	520	520	520	0.0%
	TOTAL PAY & BENEFITS	125,465	125,736	124,522	158,527	131,632	130,913	4.1%
100-4012510-3141	WEBSITE DESIGN AND MAINT	6,049	6,700	6,700	6,900	6,900	6,900	3.0%
100-4012510-3144	CONSULTING & TECHNICAL SUPPORT	9,600	13,000	10,000	14,000	14,000	14,000	7.7%
100-4012510-3310	LASERFICHE SYS MAINT	6,211	7,000	6,200	7,300	7,300	7,300	4.3%
100-4012510-3320	IT MAINTENANCE SERVICE CONTRACTS	0	0	0	6,000	6,000	6,000	New
100-4012510-5250	COMMUNICATIONS	5,971	6,000	6,000	6,000	6,000	6,000	0.0%
100-4012510-5540	TRAVEL AND TRAINING	184	1,000	300	1,000	1,000	1,000	0.0%
100-4012510-5808	HARDWARE OPERATIONS	55,510	60,000	56,000	53,000	53,000	53,000	-11.7%
100-4012510-5809	SOFTWARE OPERATIONS	14,446	10,000	8,300	17,000	17,000	17,000	70.0%
100-4012510-5810	DUES & SUBSCRIPTIONS	1,094	2,000	4,200	1,500	1,500	1,500	-25.0%
	TOTAL OPERATIONS	99,065	105,700	97,700	112,700	112,700	112,700	6.6%
Total Exp.	INFORMATION TECHNOLOGY	224,530	231,436	222,222	271,227	244,332	243,613	5.3%

POLICE

Mission

The Purcellville Police Department delivers law enforcement and related services that meet the needs and expectations of the community, emphasizing detection and apprehension, crime prevention and the promotion of public safety.

Department Description

The programs of the Police Department include Neighborhood Policing and Patrol, Traffic Enforcement and Administrative Support. Neighborhood Policing and Patrol provides immediate police service, criminal investigations and collaborative problem solving initiatives to the community so the community can feel safe and be safe. The Traffic Enforcement program provides resources in investigative accidents, analyzes collisions, manages the targeted enforcement efforts and coordinates multiple agencies in responding to traffic management in order to improve traffic safety. The Administrative Support program provides information resources as well as administrative record keeping, human resources and fiscal support to Police Department employees and volunteers so they can perform their jobs safely and effectively and achieve the department's goals. The Department continues to strive towards full accomplishment of the Town's Implementation Strategy Matrix as we successfully achieve each Plan Element and Policy/Action Strategy related to Public Safety.

Performance Measures	Comp Plan, Core, Priority	Actual FY 2012-13	Estimated FY 2013-14	Target FY 2014-15
Total offenses reported	Core	934	965	970
Number of traffic violations issued	Core	1,457	1,475	1,600
Number of collisions investigated	Core	186	215	220
Percentage of time the 24 hour, seven day-a-week coverage is available	Core	100%	100%	100%
Attendance at community engagement sessions this fiscal year (number of persons)	Core	470	450	525
Number of community training sessions this fiscal year	Core	3	3	4
Percentage participation in Youth Explorer program	Core	100%	100%	100%
Average response time to top priority calls (seconds)	Core	120	135	125

Outcomes and Results

Desired Outcome

Maintain a safe community through 24 hour, seven day-a-week coverage.

Respond to top priority calls within 3.5 minutes.

To provide the community with opportunity to safely dispose of drugs/medications.

Maintain a State Accredited Department to prevent and control crime through more effective and efficient delivery of law enforcement services.

Results

Maintained 24 hour, seven day-a-week coverage.

Responded to 100% of top priority calls within 2 minutes.

Held two drug take back programs in coordination with the Loudoun County Sheriff's Office.

Department received reaccreditation in FY 2013.

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
100-4031100	POLICE							
100-4031100-1100	POLICE STAFF	914,875	995,542	963,676	1,050,042	1,035,042	1,039,930	4.5%
100-4031100-1200	OVERTIME-POLICE	123,267	85,000	148,895	92,000	92,000	92,000	8.2%
100-4031100-2100	SOCIAL SECURITY TAX	77,565	82,661	84,177	87,366	86,219	86,593	4.8%
100-4031100-2200	RETIREMENT	130,898	124,144	118,499	130,940	129,070	103,577	-16.6%
100-4031100-2210	LINE OF DUTY ACT	3,500	7,500	10,911	8,000	8,000	8,000	6.7%
100-4031100-2300	HEALTH INSURANCE	144,647	200,044	161,367	191,190	184,866	184,866	-7.6%
100-4031100-2400	LIFE INSURANCE	10,828	11,847	11,309	12,495	12,317	13,727	15.9%
100-4031100-2500	LONG TERM DISABILITY INSURANCE	0	5,680	5,680	6,390	6,035	6,035	6.3%
100-4031100-2700	WORKERS COMP INSURANCE	20,693	22,150	20,517	23,099	22,751	22,858	3.2%
100-4031100-2800	DEFERRED COMP MATCH	4,680	5,720	4,480	6,240	6,240	6,240	9.1%
100-4031100-2810	UNIFORMS	16,749	10,500	10,500	15,500	15,500	15,500	47.6%
	TOTAL PAY & BENEFITS	1,447,703	1,550,788	1,540,010	1,623,262	1,598,040	1,579,326	1.8%
100-4031100-3160	PUBLIC DEFENDER FEES	0	1,300	1,300	1,300	1,300	1,300	0.0%
100-4031100-3310	EQUIPMENT REPAIRS	2,098	2,000	2,000	2,000	2,000	2,000	0.0%
100-4031100-3320	TECHNICAL SUPPORT	2,840	6,200	6,200	6,200	6,200	6,200	0.0%
100-4031100-3600	LEGAL ADVERTISEMENTS	1,660	1,600	1,600	1,600	1,600	1,600	0.0%
100-4031100-5110	ELECTRICITY	3,291	7,000	7,000	7,000	7,000	7,000	0.0%
100-4031100-5230	TELEPHONE	12,925	11,600	11,600	11,600	11,600	11,600	0.0%
100-4031100-5420	RENT/CLEANING	89,165	90,000	91,000	118,200	118,200	118,200	31.3%
100-4031100-5540	TRAVEL AND TRAINING	13,894	12,000	12,000	12,000	12,000	12,000	0.0%
100-4031100-5808	COMPUTER OPERATIONS	8,083	7,500	7,500	8,500	8,500	8,500	13.3%
100-4031100-5809	COMPUTER SOFTWARE	1,085	10,500	10,500	10,500	10,500	10,500	0.0%
100-4031100-5810	DUES AND SUBSCRIPTIONS	1,393	1,375	1,375	1,375	1,375	1,375	0.0%
100-4031100-5813	CITIZEN SUPPORT GROUP	1,257	1,500	1,500	1,500	1,500	1,500	0.0%
100-4031100-6001	SUPPLIES	10,759	11,000	11,000	17,000	17,000	17,000	54.5%
100-4031100-6008	VEHICLE MAINT/GAS	66,540	40,000	40,000	40,000	40,000	40,000	0.0%
100-4031100-6009	TOWED VEHICLES	0	250	250	250	250	250	0.0%
100-4031100-6010	EQUIPMENT	32,781	29,000	29,000	29,000	29,000	29,000	0.0%
100-4031100-6013	PUBLIC EDUCATION	2,226	2,500	2,500	2,500	2,500	2,500	0.0%
100-4031100-8105	VEHICLE PURCHASE	33,087	37,500	37,500	75,000	75,000	37,500	0.0%
	TOTAL OPERATIONS	283,083	272,825	273,825	345,525	345,525	308,025	12.9%
Total Exp.	POLICE	1,730,786	1,823,613	1,813,835	1,968,787	1,943,565	1,887,351	3.5%

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
100-4032100	FIRE EMERGENCY SVC							
100-4032100-5801	FIRE DEPARTMENT	48,750	40,000	40,000	40,000	45,000	45,000	12.5%
100-4032100-5857	FIRE DEPT - STATE FUNDS	18,590	20,656	20,656	20,656	20,656	20,656	0.0%
Total Exp.	FIRE EMERGENCY SVC	67,340	60,656	60,656	60,656	65,656	65,656	8.2%
100-4032300	RESCUE EMERGENCY SVC							
100-4032300-5801	RESCUE SQUAD	40,000	40,000	40,000	40,000	45,000	45,000	12.5%
Total Exp.	RESCUE EMERGENCY SVC	40,000	40,000	40,000	40,000	45,000	45,000	12.5%
TOTAL PUBLIC SAFETY		1,838,126	1,924,269	1,914,491	2,069,443	2,054,221	1,998,007	3.8%

PUBLIC WORKS

Administrative Management, Capital Projects, Engineering, Inspections, Infrastructure Maintenance

Mission

Provide management and leadership of the Public Works divisions to maintain and improve the Town's public infrastructure, streets, water distribution and sewer collection systems in a cost effective manner and to deliver quality capital projects within budget, on time and while meeting and exceeding expectations of end users and Town residents.

Department Description

(1) Administrative Management - provide administrative and managerial support to the Public Works Department in order to produce more effective services. (2) Capital Projects, Engineering, Inspections - Implement infrastructure projects to provide services to the public in a timely and cost effective manner. Provide construction inspection services for capital, development and Town related projects to ensure compliance with contract documents, regulations and the Facility Standards Manual. (3) Infrastructure Maintenance - Provide comprehensive maintenance and operations of the Town's owned streets, facilities and other infrastructure necessary to provide service to our residents.

Performance Measures	Comp Plan, Core, Priority	Actual FY 2012-13	Estimated FY 2013-14	Target FY 2014-15
Response time to contact customers after non-emergency complaints (hours)	Core	2.75	2.70	2.50
Percentage of water breaks repaired within 24 hours	Core	100%	100%	100%
Number of active projects inspected	Core	14	13	15
Percent of projects that pass one year warranty	Core	95%	95%	95%
Number of days between solicitation issuance and Council award	Core	45	45	45
Number of work orders completed	Core	1,583	1,700	1,800
Number of emergency call outs	Priority	23	25	30
Linear feet of collection lines	Core	37,852	45,000	50,000
Number of reportable overflow or backups	Priority	6	6	6
Percent of total reportable overflow or backups responded to within 2 hours	Priority	100%	100%	100%
Percent of collection system inspected	Core	25%	35%	50%
Percentage of assessed lane miles rated	Core	25%	50%	75%
Average number of working days to repair a pothole	Core	1	1	1

Outcomes and Results

Desired Outcome

Inspect at least 35% of the sewer collection system in a year.

Maintain quality roads by repairing potholes in the fewest number of work days possible.

Respond to reportable overflow or backups as quickly as possible.

Repair major water line breaks within 24 hours.

Results

Inspected approximately 25% of the collection system in FY2013.

The average number of work days to repair a pothole is one.

Responded to all six reported overflows/backups within two hour timeframe.

All 6" or larger water line breaks repaired within 24 hours.

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
100-4041050	PW ADMINISTRATION							
100-4041050-1100	PW/ADMIN/ENG STAFF	303,840	225,276	217,335	277,900	222,900	224,000	-0.6%
100-4041050-1200	OVERTIME PW ADMIN/ENG	1,607	2,000	2,000	2,000	2,000	2,000	0.0%
100-4041050-2100	SOCIAL SECURITY TAX	22,997	18,381	16,518	21,412	17,205	17,266	-6.1%
100-4041050-2200	RETIREMENT	39,463	29,713	27,387	34,654	27,796	22,310	-24.9%
100-4041050-2300	HEALTH INSURANCE	48,011	51,224	40,474	57,548	40,474	40,474	-21.0%
100-4041050-2400	LIFE INSURANCE	3,324	2,835	2,614	3,307	2,653	2,957	4.3%
100-4041050-2500	LONG TERM DISABILITY INSURANCE	0	1,065	1,065	1,420	1,065	1,065	0.0%
100-4041050-2600	UNEMPLOYMENT CLAIM	7,938	0	2,500	0	0	0	
100-4041050-2700	WORKERS COMP INSURANCE	3,209	2,301	1,880	2,164	1,504	1,512	-34.3%
100-4041050-2800	DEFERRED COMP MATCH	1,660	1,560	1,560	2,080	1,560	1,560	0.0%
	TOTAL PAY & BENEFITS	432,048	334,355	313,333	402,486	317,157	313,144	-6.3%
100-4041050-3142	CONSULTING/ENGINEERING	10,580	69,855	69,855	70,000	70,000	62,500	-10.5%
100-4041050-3600	LEGAL ADVERTISEMENTS	0	1,000	1,000	1,000	1,000	1,000	0.0%
100-4041050-5540	TRAVEL/TRAINING	2,648	3,900	3,900	4,000	4,000	4,000	2.6%
100-4041050-5808	COMPUTER OPERATIONS	50	2,000	2,000	2,000	2,000	2,000	0.0%
100-4041050-5809	COMPUTER SOFTWARE	568	1,500	1,500	1,000	1,000	1,000	-33.3%
100-4041050-5810	DUES & SUBSCRIPTIONS	1,326	1,000	1,000	1,000	1,000	1,000	0.0%
100-4041050-6001	SUPPLIES	2,589	5,500	5,000	5,000	5,000	5,000	-9.1%
100-4041050-6003	FIELD INSPECTIONS	0	1,500	1,500	1,500	1,500	1,500	0.0%
100-4041050-6004	EQUIPMENT/FIELD SUPPLIES	4,916	1,700	1,650	1,700	1,700	1,700	0.0%
100-4041050-6008	VEHICLE MAINT/GAS	3,285	3,600	3,600	3,700	3,700	3,700	2.8%
	TOTAL OPERATIONS	25,962	91,555	91,005	90,900	90,900	83,400	-8.9%
Total Exp.	PW ADMINISTRATION	458,010	425,910	404,338	493,386	408,057	396,544	-6.9%

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
100-4041100	PW - CAPITAL & ENG							
100-4041100-1100	PW/CAP & ENG STAFF	249,844	272,126	278,231	339,863	269,863	271,192	-0.3%
100-4041100-1200	OVERTIME-PW/CAP & ENG	9,684	20,500	19,853	30,000	30,000	30,000	46.3%
100-4041100-2100	SOCIAL SECURITY TAX	19,574	21,391	22,732	28,294	22,939	23,041	7.7%
100-4041100-2200	RETIREMENT	25,190	25,833	25,767	34,159	25,430	20,411	-21.0%
100-4041100-2300	HEALTH INSURANCE	28,543	40,474	45,849	68,299	51,224	51,224	26.6%
100-4041100-2400	LIFE INSURANCE	2,108	2,465	2,574	3,260	2,427	2,705	9.7%
100-4041100-2500	LONG TERM DISABILITY INSURANCE	0	1,065	1,065	1,420	1,065	1,065	0.0%
100-4041100-2700	WORKERS COMP INSURANCE	2,431	2,607	2,209	3,348	2,509	2,521	-3.3%
100-4041100-2800	DEFERRED COMP MATCH	1,160	1,040	1,520	2,080	1,560	1,560	50.0%
	TOTAL PAY & BENEFITS	338,532	387,501	399,800	510,723	407,017	403,719	4.2%
100-4041100-3142	ENGIN/CONSULTING	48,585	50,000	50,000	60,000	60,000	55,000	10.0%
100-4041100-3600	LEGAL ADVERTISEMENTS	41	1,000	500	1,000	1,000	1,000	0.0%
100-4041100-5540	TRAVEL/TRAINING	2,112	4,000	5,000	5,000	5,000	5,000	25.0%
100-4041100-5808	COMPUTER OPERATIONS	1,537	2,000	3,000	3,000	3,000	3,000	50.0%
100-4041100-5809	COMPUTER SOFTWARE	0	2,000	2,000	2,000	2,000	2,000	0.0%
100-4041100-5810	DUES/SUBSCRIPTIONS	1,170	1,000	1,500	1,500	1,500	1,500	50.0%
100-4041100-6001	SUPPLIES	3,192	5,000	5,000	5,000	5,000	5,000	0.0%
100-4041100-6003	FIELD INSPECTIONS	175	1,000	1,000	1,000	1,000	1,000	0.0%
100-4041100-6004	EQUIPMENT/FIELD SUPPLIES	2,534	1,500	2,500	2,500	2,500	2,500	66.7%
100-4041100-6008	VEHICLE MAINT/GAS	3,250	6,000	6,000	6,000	6,000	6,000	0.0%
	TOTAL OPERATIONS	62,596	73,500	76,500	87,000	87,000	82,000	11.6%
Total Exp.	PW - CAPITAL & ENG	401,129	461,001	476,300	597,723	494,017	485,719	5.4%

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
100-4041200	PW-MAINT/STS/UTIL							
100-4041200-1100	MAINTENANCE STAFF	511,672	517,281	518,260	521,414	521,414	523,953	1.3%
100-4041200-1200	OVERTIME-MAINTENANCE	26,999	40,000	45,888	50,000	50,000	50,000	25.0%
100-4041200-2100	SOCIAL SECURITY TAX	39,759	42,632	41,331	43,713	43,713	43,907	3.0%
100-4041200-2200	RETIREMENT	71,347	64,505	59,800	61,887	61,887	49,671	-23.0%
100-4041200-2300	HEALTH INSURANCE	115,352	125,249	125,373	133,120	133,120	133,120	6.3%
100-4041200-2400	LIFE INSURANCE	5,867	6,156	5,707	5,906	5,906	6,583	6.9%
100-4041200-2500	LONG TERM DISABILITY INSURANCE	0	3,195	3,195	3,550	3,550	3,550	11.1%
100-4041200-2700	WORKERS COMP INSURANCE	23,949	26,923	25,951	25,732	25,732	25,857	-4.0%
100-4041200-2800	DEFERRED COMP MATCH	2,600	2,080	3,040	2,600	2,600	2,600	25.0%
100-4041200-2810	UNIFORMS	16,385	15,900	15,900	15,000	15,000	15,000	-5.7%
	TOTAL PAY & BENEFITS	813,932	843,921	844,445	862,922	862,922	854,241	1.2%
100-4041200-3310	EQUIPMENT REPAIRS	17,262	22,300	25,000	25,000	25,000	19,930	-10.6%
100-4041200-3320	CLEANING	0	0	0	15,000	15,000	15,000	
100-4041200-3330	WASTE DISPOSAL	3,168	2,500	3,000	3,000	3,000	3,000	20.0%
100-4041200-3340	MISS UTILITY	1,119	2,700	1,500	1,500	1,500	1,500	-44.4%
100-4041200-5110	ELECTRICTY/HEATING	27,583	37,000	25,000	25,000	25,000	25,000	-32.4%
100-4041200-5230	TELEPHONE	8,075	10,000	15,000	15,000	15,000	15,000	50.0%
100-4041200-5540	TRAVEL AND TRAINING	2,738	6,000	6,000	10,000	10,000	10,000	66.7%
100-4041200-5810	DUES AND SUBSCRIPTIONS	96	500	500	500	500	500	0.0%
100-4041200-5811	MAINT. EMERGENCY	3,794	9,000	9,000	10,000	10,000	10,000	11.1%
100-4041200-5814	SAFETY	16,417	17,300	17,300	20,000	20,000	20,000	15.6%
100-4041200-5815	DRUG TESTING	0	500	100	200	200	200	-60.0%
100-4041200-5831	LAND USE PERMITS	101	300	0	100	100	100	-66.7%
100-4041200-5832	PARKING LOT MAINTENANCE	3,821	10,000	10,000	10,000	10,000	10,000	0.0%
100-4041200-6001	SUPPLIES	24,821	20,000	20,000	24,000	24,000	24,000	20.0%
100-4041200-6004	NEW EQUIPMENT & TOOLS	12,164	16,000	16,000	20,000	20,000	20,000	25.0%
100-4041200-6007	BUILDING EXPENSES	14,506	18,000	18,000	20,000	20,000	20,000	11.1%
100-4041200-6008	VEHICLE MAINT/GAS	48,115	56,000	40,000	50,000	50,000	50,000	-10.7%
100-4041200-8105	VEHICLE PURCHASE	0	45,400	45,400	37,000	37,000	0	-100.0%
100-4041200-8109	VAC-CON LEASE/PURCHASE	0	0	0	19,000	19,000	19,000	New
	TOTAL OPERATIONS	183,782	273,500	251,800	305,300	305,300	263,230	-3.8%
Total Exp.	PW-MAINT/STS/UTIL	997,713	1,117,421	1,096,245	1,168,222	1,168,222	1,117,471	0.0%

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
100-4041300	MAINTENANCE STREETS - TOWN							
100-4041300-5901	ASPHALT/GENERAL(TOWN)	5,272	15,000	15,000	15,000	15,000	15,000	0.0%
100-4041300-5902	CONCRETE-SIDWALK(TOWN)	2,862	8,000	8,000	8,000	8,000	8,000	0.0%
100-4041300-5903	STREET SWEEPING(TOWN)	24,550	24,000	28,000	30,000	30,000	30,000	25.0%
100-4041300-5904	TRAFFIC CALMING ENHANCEMENTS	1,999	0	0	0	0	0	
100-4041300-5910	SNOW REMOVAL (TOWN)	9,613	12,000	12,000	15,000	15,000	15,000	25.0%
100-4041300-5921	CONCRETE-C&G(TOWN)	14,111	20,000	20,000	15,000	15,000	15,000	-25.0%
100-4041300-5922	DRAINAGE(TOWN)	22,639	20,000	20,000	25,000	25,000	25,000	25.0%
100-4041300-5931	TREE REMOVAL(TOWN)	72,676	23,000	23,000	25,000	25,000	25,000	8.7%
100-4041300-5932	LAWN MAINTENANCE(TOWN)	26,024	17,000	21,000	25,000	25,000	25,000	47.1%
100-4041300-5933	LAWN MAINTENANCE(ORDINANCE)	85	3,000	1,000	1,000	1,000	1,000	-66.7%
100-4041300-5941	STREET SIGNAGE,ETC(TOWN)	1,081	6,000	6,000	6,000	6,000	6,000	0.0%
100-4041300-5942	STRIPING(TOWN)	1,524	10,000	10,000	15,000	15,000	15,000	50.0%
100-4041300-5950	ENGINEERING EXP (TOWN)	0	9,000	9,000	10,000	10,000	10,000	11.1%
100-4041300-5961	ELEC SVC:ST. LIGHTS/SIGNALS	15,475	44,000	35,000	40,000	40,000	40,000	-9.1%
100-4041300-6014	MOSQUITO CONTROL & MITIGATION	0	0	0	5,000	5,000	5,000	New
Total Exp.	MAINTENANCE STREETS - TOWN	197,911	211,000	208,000	235,000	235,000	235,000	11.4%
100-4041350	MAINTENANCE STREETS -STATE							
100-4041350-5906	ASPHALT/GENERAL(STATE)	181,361	210,655	190,000	210,000	210,000	210,000	-0.3%
100-4041350-5907	CONCRETE-SIDEWALK(STATE)	16,932	38,300	20,000	20,000	20,000	20,000	-47.8%
100-4041350-5908	STREET SWEEPING(STATE)	18,450	95,750	50,000	50,000	50,000	50,000	-47.8%
100-4041350-5915	SNOW REMOVAL (STATE)	21,821	76,600	40,000	40,000	40,000	40,000	-47.8%
100-4041350-5926	CONCRETE-C&G(STATE)	0	19,150	20,000	20,000	20,000	20,000	4.4%
100-4041350-5927	DRAINAGE(STATE)	15,406	9,575	20,000	40,000	40,000	40,000	317.8%
100-4041350-5936	TREE REMOVAL(STATE)	5,940	28,725	20,000	20,000	20,000	20,000	-30.4%
100-4041350-5937	LAWN MAINTENANCE(STATE)	12,654	38,300	20,000	20,000	20,000	20,000	-47.8%
100-4041350-5946	STREET SIGNAGE,ETC(STATE)	7,353	28,725	20,000	20,000	20,000	20,000	-30.4%
100-4041350-5947	STRIPING(STATE)	10,031	42,620	25,000	25,000	25,000	25,000	-41.3%
100-4041350-5948	SIGNAL MAINTENANCE(STATE)	5,825	38,300	30,000	30,000	30,000	30,000	-21.7%
100-4041350-5955	ENGINEERING EXP (STATE)	8,678	38,300	38,300	40,000	40,000	40,000	4.4%
Total Exp.	MAINTENANCE STREETS	304,451	665,000	493,300	535,000	535,000	535,000	-19.5%
100-4042100	REFUSE							
100-4042100-3330	REFUSE CONTRACT	388,204	408,000	408,000	413,000	413,000	413,000	1.2%
Total Exp.	REFUSE	388,204	408,000	408,000	413,000	413,000	413,000	1.2%

FY 2014 - 2015 Operating Budget Expenditures								
			FY 2013	FY 2014		FY 2015 Request		
			Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval % Change From FY 2014 Current Bud
100-4043200 PW-TOWN HALL / MISC								
100-4043200-3310		BUILDING REPAIRS	12,109	8,000	8,000	8,500	8,500	8,500 6.3%
100-4043200-3311		HVAC/MECHANICAL MAINT	0	2,500	3,200	3,500	3,500	3,500 40.0%
100-4043200-3312		FIRE SPRINKLER MAINT	0	1,000	1,000	1,500	1,500	1,500 50.0%
100-4043200-3313		EVEVATOR MAINTENANCE	0	2,600	2,600	2,600	2,600	2,600 0.0%
100-4043200-3320		CLEANING	25,200	30,000	30,000	30,000	30,000	30,000 0.0%
100-4043200-3321		PEST CONTROL	200	500	500	500	500	500 0.0%
100-4043200-5110		ELECTRICITY	37,676	35,000	35,000	35,000	35,000	35,000 0.0%
100-4043200-5240		SECURITY/FIRE MONITORING	1,783	3,700	3,700	3,700	3,700	3,700 0.0%
100-4043200-5932		LANDSCAPING	0	0	0	7,500	7,500	7,500 New
100-4043200-6007		BUILDING SUPPLIES	3,730	2,500	3,000	3,000	3,000	3,000 20.0%
100-4043200-6017		TOWN HOLIDAY LIGHTS	0	10,000	10,000	10,000	10,000	10,000 0.0%
Total Exp. PW-TOWN HALL / MISC			80,698	95,800	97,000	105,800	105,800	105,800 10.4%
TOTAL PUBLIC WORKS DEPARTMENT			2,828,115	3,384,132	3,183,184	3,548,131	3,359,096	3,288,534 -2.8%

COMMUNITY DEVELOPMENT

Mission

Protect and enhance the quality of Purcellville's natural, built and economic environment through planning for the Town's future and through administration of Town development and zoning regulations in a professional, customer-friendly manner.

Department Description

The Community Development Department consists of the Director, Senior Planner, Planning Technician, and a Planner/Zoning Inspector. The department is responsible for processing all land development applications and permits, guiding revisions to the Town's comprehensive plan and land development regulations, promoting economic development in the Town, ensuring compliance with the zoning code and providing staff support to Town boards and commissions as needed.

Performance Measures	Comp Plan, Core, Priority	Actual FY 2012-13	Estimated FY 2013-14	Target FY 2014-15
Zoning permits, site plans, sign permits, BAR, and subdivision plats processed	Core	335	400	425
Customers serviced at counter	Core	1,750	2,000	2,000
Sign permits processed	Core	154	175	150
Number of jobs created	Priority, Core	425	400	375
Number of new businesses	Priority, Core	45	94	50
Number of code changes	Priority, Core	5	6	5
Number of new development submissions posted on department webpage	Priority, Core	2	3	3
Total code violation cases	Priority, Core	58	25	25

Outcomes and Results

Desired Outcome

Post documents related to new major development submissions on the Community Development webpage within five business days of receipt.

Protect the visual character of the Town through an administrative sign permit program.

Protect the character and quality of the Town's residential neighborhoods through proactive enforcement of Town Code, Ordinances and regulations.

Results

In 2013, posted documents related to the Catoctin Creek Towne Center and Vineyard Square.

Town Council approved administrative sign permit program in FY 2013.

In FY 2013, 58 inspections performed with 100% of cases brought into voluntary compliance.

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
100-4081100	COMMUNITY DEVELOPMENT							
100-4081100-1100	PLANNING STAFF	266,248	276,115	265,162	275,135	275,135	276,490	0.1%
100-4081100-1200	OVERTIME-PLANNING	2,686	4,080	4,080	4,000	4,000	4,000	-2.0%
100-4081100-2100	SOCIAL SECURITY TAX	20,703	21,435	20,342	21,354	21,354	21,458	0.1%
100-4081100-2200	RETIREMENT	35,220	34,432	33,549	34,309	34,309	27,538	-20.0%
100-4081100-2300	HEALTH INSURANCE	28,787	30,671	30,671	30,671	30,671	30,671	0.0%
100-4081100-2400	LIFE INSURANCE	3,170	3,286	3,201	3,274	3,274	3,650	11.1%
100-4081100-2500	LONG TERM DISABILITY INSURANCE	0	1,420	1,420	1,420	1,420	1,420	0.0%
100-4081100-2600	UNEMPLOYMENT CLAIM	0	0	10,000	0	0	0	
100-4081100-2700	WORKERS COMP INSURANCE	267	804	804	718	718	721	-10.3%
100-4081100-2800	DEFERRED COMP MATCH	1,000	2,080	1,480	2,080	2,080	2,080	0.0%
	TOTAL PAY & BENEFITS	358,080	374,323	370,709	372,961	372,961	368,028	-1.7%
100-4081100-3141	PLAN REVIEW/FIELD INSPECT	0	2,500	2,200	2,500	2,500	2,500	0.0%
100-4081100-3142	CONSULTING/ENGINEERING	5,055	20,000	12,000	20,000	20,000	20,000	0.0%
100-4081100-3144	CONSULTING-ADMIN SUPPORT	1,119	2,000	2,000	2,000	2,000	2,000	0.0%
100-4081100-3310	EQUIPMENT CONTRACTS	2,041	1,944	1,944	2,000	2,000	2,000	2.9%
100-4081100-5540	TRAVEL/TRAINING	4,527	5,000	4,200	5,000	5,000	5,000	0.0%
100-4081100-5801	GENERAL EXPENSE-PLANNING	662	2,500	2,500	2,500	2,500	2,500	0.0%
100-4081100-5809	COMPUTER SOFTWARE	3,150	0		0	0	0	
100-4081100-5810	DUES & SUBSCRIPTIONS	1,803	3,000	2,875	3,000	3,000	3,000	0.0%
100-4081100-6001	SUPPLIES	1,461	2,500	2,500	2,500	2,500	2,500	0.0%
100-4081100-6008	VEHICLE MAINT/GAS	535	2,500	1,500	2,000	2,000	2,000	-20.0%
	TOTAL OPERATIONS	20,352	41,944	31,719	41,500	41,500	41,500	-1.1%
Total Exp.	COMMUNITY DEVELOPMENT	378,432	416,267	402,428	414,461	414,461	409,528	-1.6%

FY 2014 - 2015 Operating Budget Expenditures							
	FY 2013		FY 2014		FY 2015 Request		
	Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud

GENERAL FUND LEGISLATIVE & ADVISORY COMMISSIONS

100-4011100	COUNCIL							
100-4011100-1100	MAYOR SALARY	5,065	5,525	5,526	7,025	7,025	7,025	27.1%
100-4011100-1200	COUNCIL SALARY	25,025	27,300	27,300	36,300	36,300	36,300	33.0%
100-4011100-2100	SOCIAL SECURITY TAX	2,512	2,511	2,512	3,314	3,314	3,314	32.0%
100-4011100-2700	WORKERS COMP INSURANCE	0	0	0	162	162	162	New
100-4011100-5801	COUNCIL TRAVEL & GENERAL EXP	18,765	12,500	12,500	12,500	12,500	12,500	0.0%
100-4011100-5805	ELECTION EXPENSE	0	3,500	3,500	0	0	0	-100.0%
100-4011100-5810	DUES AND SUBSCRIPTIONS	6,595	11,900	12,036	12,250	12,250	12,250	2.9%
Total Exp.	COUNCIL	57,961	63,236	63,374	71,551	71,551	71,551	13.1%
100-4081200	PLANNING COMMISSION							
100-4081200-1100	PL COMMISSION SALARIES	10,175	11,100	12,099	11,100	11,100	11,100	0.0%
100-4081200-2100	SOCIAL SECURITY TAX	849	849	849	849	849	849	0.0%
100-4081200-5540	TRAVEL / TRAINING	1,016	2,000	0	2,000	2,000	2,000	0.0%
100-4081200-5801	GENERAL EXPENSE-PL COMM	7	400	0	400	400	400	0.0%
Total Exp.	PLANNING COMMISSION	12,047	14,349	12,948	14,349	14,349	14,349	0.0%
100-4081400	BD OF ZONING APPEALS							
100-4081400-1100	BZA SALARIES	0	250	250	250	250	250	0.0%
Total Exp.	BD OF ZONING APPEALS	0	250	250	250	250	250	0.0%

FY 2014 - 2015 Operating Budget Expenditures								
			FY 2013	FY 2014		FY 2015 Request		
			Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval % Change From FY 2014 Current Bud
100-4081500	ECONOMIC DEVELOPMENT							
100-4081500-5540	EDEV TRAVEL / TRAINING		229	900	0	900	900	900 0.0%
100-4081500-5801	EDEV GENERAL EXPENSE		587	1,800	0	1,000	1,000	1,800 0.0%
100-4081500-5802	EDEV SPECIAL PROJECTS/TOURISM		14,484	12,000	8,000	2,000	2,000	12,000 0.0%
100-4081500-5803	BUS COMM SUPPORT & DEVELO		3,485	2,500	500	500	500	2,500 0.0%
100-4081500-5810	FACADE IMPROVEMENT PROG		5,000	5,000	3,500	5,000	5,000	5,000 0.0%
100-4081500-5811	VISITOR CENTER		0	0	0	0	0	7500 New
Total Exp.	ECONOMIC DEVELOPMENT		23,785	22,200	12,000	9,400	9,400	29,700 33.8%
100-4081600	ARCHITECTURAL REVIEW BOARD							
100-4081600-1100	ARB SALARIES		2,650	3,500	2,289	3,500	3,500	3,500 0.0%
100-4081600-2100	SOCIAL SECURITY TAX		222	268	172	268	268	268 0.0%
100-4081600-5540	ARB TRAVEL/TRAINING		0	800	0	500	500	500 -37.5%
100-4081600-5801	ARB GENERAL EXPENSE		0	800	0	500	500	500 -37.5%
Total Exp.	ARCHITECTURAL REVIEW BOARD		2,872	5,368	2,461	4,768	4,768	4,768 -11.2%
100-4082500	ARTS COMMITTEE							
100-4082500-5802	ARTS COMMITTEE		0	0	0	0	0	8,000 New
Total Exp.	ARTS COMMITTEE		0	0	0	0	0	8,000
100-4082600	COMM. ON ENVIRONMENTAL SPECIAL PROGRAMS							
100-4082600-5802	ENVIROMENTAL SPECIAL PROGRAMS		135	1,500	0	1,500	1,500	1,500 0.0%
Total Exp.	COMM. ON ENVIRONMENTAL SPECIAL PRO		135	1,500	0	1,500	1,500	1,500 0.0%
TOTAL GEN FUND LEGISTATIVE & ADV COMMISSIONS			96,801	106,903	91,033	101,818	101,818	130,118 21.7%

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
100-4092000	ADJUST & TRANSFERS							
100-4092000-0100	COMPENSATION ADJUSTMENT	0	0	0	107,650	128,534	101,311	
100-4092000-0110	TRANSFER TO PARKS & REC	0	0	40,300	0	44,434	44,645	
100-4092000-0200	CONTINGENCY - OPERATING RESERVE	0	7	0	0	0	0	-100.0%
100-4092000-0300	TRANSFER TO CAPITAL FUND	0	150,000	0	85,000	85,000	85,000	-43.3%
100-4092000-0400	CAPITAL ASSET REPLACEMENT FUND	0	10,000	10,000	5,000	5,000	5,000	-50.0%
Total Exp.	ADJUST & TRANSFERS	0	160,007	50,300	197,650	262,968	235,956	47.5%
100-4095100	DEBT RETIREMENT							
100-4095100-9300	DEBT RETIRE- PRINCIPAL	3,372,258	625,080	442,013	596,531	596,531	596,531	-4.6%
100-4095100-9400	DEBT RETIRE- INTEREST	587,337	590,792	475,419	605,110	605,110	605,110	2.4%
100-4095100-9505	BOND ISSUE COSTS	67,918	0	332,377	0	0	0	
Total Exp.	DEBT RETIREMENT	4,027,513	1,215,872	1,249,809	1,201,641	1,201,641	1,201,641	-1.2%
Total Exp.	GENERAL FUND	11,430,125	9,567,384	9,487,708	10,024,248	9,855,492	9,695,991	1.3%

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**Special Parks & Recreation Fund
Fund Revenues & Expenditures by Major Activity**

The Special Parks & Recreation Fund is a newly established fund to support the Town's Parks and Recreation Activities. This section provides the revenues and the proposed expenditures that support these expanded parks and recreation activities.

- Revenues
- Detailed Expenditures

FY 2014 & FY 2015 Revenue Budget Projections

		FY 2013	FY 2014		FY 2015		
		Prior Year Actual	Current Budget	Estimate of End of Year	Manager Recommend	Council Approval	% Change From Current FY 14 Budget
Fund # 110	SPECIAL PARKS & RECREATION FUND						
110-3110102-0000	SPECIAL TAX DISTRICT REVENUE	173,433	349,520	364,023	372,168	372,168	6.5%
110-3110601-0000	PENALTIES AND INTEREST	343	1,500	1,500	1,500	1,500	0.0%
110-3130399-0000	MISCELLANEOUS	125	100	0	0	0	-100.0%
110-3150201-0000	RENT ON PROPERTY	36,000	36,000	36,000	36,000	36,000	0.0%
110-3150203-0000	TRAIN STATION INCOME	4,445	2,400	5,000	5,000	5,000	108.3%
110-3161206-0000	GARDEN PLOT REVENUE	325	450	450	450	450	0.0%
110-3189901-0000	PRODUCT SALES	605	1,000	150	0	0	-100.0%
110-3189913-0000	PARKS & REC DONATIONS	600	600	500	600	600	0.0%
110-3189914-0000	WINE & FOOD FESTIVAL	15,086	20,500	20,490	20,500	20,500	0.0%
110-3189915-0000	LOUDOUN GROWN EXPO REVENUE		5,000	4,000	4,000	4,000	-20.0%
110-3189917-0000	ROCK THE RINK REVENUE		1,300	0	0	0	-100.0%
110-3189919-0000	MUSIC & ARTS FESTIVAL			1,500	1,500	1,500	N/A
110-3320201-0000	BAB SUBSIDY	15,952	29,290	28,959	29,194	29,194	-0.3%
110-3980000-0000	TRANSFERS FROM OTHER FUNDS	0	0	40,300	44,434	44,645	N/A
Total Revenues	PARKS & REC	246,914	447,660	502,872	515,346	515,557	15.1%

PARKS & RECREATION

Mission

Provide quality recreational, historical and nature related experiences for citizens of Purcellville and Western Loudoun.

Department Description

The primary duties of this department include planning and implementing programs for the public; overseeing the operation, improvement and maintenance of park properties in coordination with the Public Works Department, assessing the active and passive recreational needs of the Town; and assisting with the planning process to enhance Town park offerings.

Performance Measures	Comp Plan, Core, Priority	Actual FY 2012-13	Estimated FY 2013-14	Target FY 2014-15
Events offered to the public	Comp Plan	11	12	14
Number of attendees to the Bush Tabernacle, managed by Town's concessionaire	Priority	45,000	50,000	60,000
Number of attendees to the Loudoun Grown Expo	Comp Plan	3,000	4,000	5,000
Number of attendees to the Purcellville Wine and Food Festival	Comp Plan	5,000	7,000	10,000
Number of attendees at the holiday related events combined	Comp Plan	2,000	1,500	2,000
Offer new Town produced events	Comp plan		1	2

Outcomes and Results

Desired Outcome

Hold signature events that showcase the community and the local wine, craft beers, spirits and food purveyors.

Enhanced visibility and usage of the Historic Bush Tabernacle.

Increase quality of events offered to the public and showcase local music and arts community.

Results

Held the Loudoun Grown Expo in February 2013 and the Purcellville Wine & Food Festival with 3,000 and 7,000 attendees, respectfully.

Renewed concessionaire agreement in October 2013.
Estimated annual attendance 50,000.

Began planning the 2014 Purcellville Music and Arts Festival.

FY 2014 - 2015 Operating Budget Expenditures								
	FY 2013		FY 2014		FY 2015 Request			
	Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud	

Fund # 110 SPECIAL PARKS & RECREATION FUND

110-4071100	PARKS & REC MANAGEMENT							
110-4071100-1100	PARKS & REC STAFF	30,244	39,037	38,353	45,298	39,636	39,831	2.0%
110-4071100-1200	OVERTIME-PARKS & REC STAFF	0	700	700	700	700	700	0.0%
110-4071100-2100	SOCIAL SECURITY TAX	2,332	3,040	3,036	3,519	3,086	3,101	2.0%
110-4071100-2700	WORKERS COMP INSURANCE	44	39	29	45	39	39	0.0%
110-4071100-3171	EVENT MANAGEMENT SERVICES	8,580	18,000	26,640	26,500	26,500	26,500	47.2%
110-4071100-5230	TELEPHONE/COMMUNICATIONS	0	650	650	700	700	700	7.7%
110-4071100-5540	TRAVEL & TRAINING	20	2,000	3,300	5,000	5,000	5,000	150.0%
110-4071100-5801	GENERAL EXPENSES-PARKS & REC	3,088	1,000	2,000	2,000	2,000	2,000	100.0%
110-4071100-5802	GENERAL EXPENSES-PRAB	0	500	500	500	500	500	0.0%
110-4071100-5810	DUES & SUBSCRIPTIONS	150	0	0	300	300	300	
110-4071100-5814	SAFETY	0	250	250	250	250	250	0.0%
110-4071100-6001	EQUIPMENT/SUPPLIES	0	1,000	1,000	1,000	1,000	1,000	0.0%
Total Exp.	PARKS & REC MANAGEMENT	44,458	66,216	76,458	85,812	79,711	79,921	20.7%
110-4071500	PARKS & REC PROGRAMS							
110-4071500-5801	YOUTH SPORTS PROGRAM & DEV	5,050	5,200	5,050	5,200	5,200	5,200	0.0%
110-4071500-5803	COMMUNITY PROJECTS	30	1,500	1,500	1,500	1,500	1,500	0.0%
110-4071500-5804	COMMUNITY CENTER	0	1,000	1,000	1,000	1,000	1,000	0.0%
110-4071500-5805	SPECIAL EVENTS	2,732	3,500	3,500	4,000	4,000	4,000	14.3%
110-4071500-5807	JULY 4TH PROGRAM	675	675	675	1,500	1,500	1,500	122.2%
110-4071500-5808	WINTER HOLIDAY PROGRAM	5,904	5,000	5,000	5,000	5,000	5,000	0.0%
110-4071500-5809	EMANCIPATION DAY	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
110-4071500-5811	HIGH SCHOOL GRADUATION	0	500	500	500	500	500	0.0%
110-4071500-5812	HIGH SCHOOL AFTER PROM	0	500	500	500	500	500	0.0%
110-4071500-5813	ROCK THE FIELD	6,262	0	0	0	0	0	
110-4071500-5814	WINE & FOOD FESTIVAL	18,006	19,400	20,572	21,000	21,000	21,000	8.2%
110-4071500-5815	LOUDOUN GROWN EXPO	0	7,000	7,000	8,000	8,000	8,000	14.3%
110-4071500-5816	COMMUNITY GARDEN	596	450	450	450	450	450	0.0%
110-4071500-5818	MUSIC & ARTS FESTIVAL	0	7,500	7,500	8,000	8,000	8,000	6.7%
Total Exp.	PARKS & REC PROGRAMS	40,256	53,225	54,247	57,650	57,650	57,650	8.3%
110-4071310	PARKS & REC SKATING RINK							
110-4071310-3310	BUILDING MAINT/SUPPLIES	0	19,000	19,000	30,000	30,000	30,000	57.9%
110-4071310-3311	HVAC/MECHANICAL MAINT	0	15,600	16,600	15,600	15,600	15,600	0.0%
110-4071310-5110	ELECTRICITY	2,933	3,000	2,700	3,000	3,000	3,000	0.0%
110-4071310-5801	GENERAL EXPENSES-SKATING RINK	31,811	0	0	0	0	0	
110-4071310-6004	SPORTS EQUIPMENT	0	2,900	2,900	2,900	2,900	2,900	0.0%
Total Exp.	PARKS & REC SKATING RINK	34,744	40,500	41,200	51,500	51,500	51,500	27.2%

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
110-4071600	PARKS & REC TREE COMMISSION							
110-4071600-5801	GENERAL EXPENSES-TREE & BEAU CO	55	200	200	200	200	200	0.0%
110-4071600-5803	URBAN TREE CANOPY PROGRAM	7,216	2,000	2,000	2,000	2,000	2,000	0.0%
Total Exp.	PARKS & REC TREE COMMISSION	7,271	2,200	2,200	2,200	2,200	2,200	0.0%
110-4071320	PARKS & REC TRAIN STATION							
110-4071320-3310	REPAIRS	10,345	10,000	10,000	15,000	15,000	15,000	50.0%
110-4071320-3320	CLEANING	7,988	8,500	8,500	8,500	8,500	8,500	0.0%
110-4071320-3321	PEST CONTROL	200	250	0	0	0	0	-100.0%
110-4071320-5110	ELECTRICITY	5,772	4,400	3,500	3,500	3,500	3,500	-20.5%
110-4071320-5230	TELEPHONE/COMMUNICATIONS	171	200	200	200	200	200	0.0%
110-4071320-5801	GENERAL EXPENSES-TRAIN STATION	1,084	1,000	2,500	2,000	2,000	2,000	100.0%
110-4071320-5802	SHARED PARKING AGREEMENT	0	0	0	1,500	1,500	1,500	
110-4071320-5932	LANDSCAPING	0	0	0	6,000	6,000	6,000	
110-4071320-6007	BUILDING SUPPLIES	1,040	1,100	1,100	1,100	1,100	1,100	0.0%
Total Exp.	PARKS & REC TRAIN STATION	26,600	25,450	25,800	37,800	37,800	37,800	48.5%
110-4071330	FIREMAN'S FIELD							
110-4071330-5932	LANDSCAPING	0	5,600	5,600	12,000	12,000	12,001	114.3%
Total Exp.	FIREMAN'S FIELD	0	5,600	5,600	12,000	12,000	12,001	114.3%
110-4095100	DEBT RETIREMENT							
110-4095100-9300	DEBT RETIRE- PRINCIPAL	67,924	136,779	115,000	160,000	160,000	160,000	17.0%
110-4095100-9400	DEBT RETIRE- INTEREST	55,685	117,690	113,889	114,485	114,485	114,485	-2.7%
Total Exp.	DEBT RETIREMENT	123,609	254,469	228,889	274,485	274,485	274,485	7.9%
Total Exp.	PARKS & REC	276,938	447,660	434,394	521,447	515,346	515,557	15.2%

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Utility Funds
Fund Revenues & Expenditures by Department
Missions, Activities, Goals & Objectives, and Performance Measures

This section provides the missions, activities, goals & objectives, performance measures, and the proposed expenditures that support these activities. These are presented for each of the departments,

- Revenues
- Mission
- Core Values
- Department Activities
- Department Goals & Objectives
- Key Performance Measures
- Previous Year Accomplishments
- Detailed Expenditures

FY 2014 & FY 2015 Revenue Budget Projections

		FY 2013	FY 2014		FY 2015		
		Prior Year Actual	Current Budget	Estimate of End of Year	Manager Recommend	Council Approval	% Change From Current FY 14 Budget
Fund # 501	WATER FUND						
501-3150201-0000	RENT ON PROPERTY	3,050	3,050	3,050	3,050	3,050	0.0%
501-3189920-0000	VEHICLE COMP. REIMB.	286	250	250	250	250	0.0%
501-3810000-0000	WATER AVAILABILITIES	317,264	502,203	502,203	1,223,045	1,223,045	143.5%
501-3825000-0000	WATER METER FEES	4,506	5,437	5,437	15,890	15,890	192.3%
501-3830000-0000	WATER FEES	1,963,808	2,233,007	2,118,000	2,054,460	2,054,460	-8.0%
501-3840000-0000	MISCELLANEOUS INCOME	4,715	4,500	5,000	4,500	4,500	0.0%
501-3850000-0000	PROCEEDS FROM PROPERTY	2,500	0	0	0	0	N/A
501-3910000-0000	PENALTIES & INTEREST	25,825	25,000	25,000	25,000	25,000	0.0%
501-3940000-0000	WATER FLUSHING	2,427	1,000	500	1,000	1,000	0.0%
501-3950000-0000	INVESTMENT INCOME	3,059	500	1,000	500	500	0.0%
501-3960000-0000	CELLULAR LEASE	145,296	140,000	140,000	146,000	146,000	4.3%
501-3973001-0000	BAB SUBSIDY	33,237	29,704	29,368	29,606	29,606	-0.3%
501-3980000-0000	TRANSFER IN CASH RESERVE	0	407,482	0	0	0	-100.0%
501-3990000-0000	TRANSFERS FROM OTHER FUNDS	365,272	0	0	0	0	N/A
Total Revenues	WATER FUND	2,871,245	3,352,133	2,829,808	3,503,301	3,503,301	4.5%

PUBLIC WORKS - Water

Mission

Provide cost efficient production of quality water to the residents and businesses in the community.

Department Description

Provide safe, quality potable water to the residents and businesses in quantities to meet system demands and in the most cost efficient manner as possible without compromising the integrity of the water system and regulatory compliance.

Performance Measures	Comp Plan, Core, Priority	Actual FY 2012-13	Estimated FY 2013-14	Target FY 2014-15
Total number of official system bacteriological samples collected and analyzed within regulatory timeframe	Core	96	96	108
Total number of Drinking Water Notices of Violation	Core	0	0	0
Number of documented water operator training hours each employee	Comp Plan	10	10	10
Percentage of official system bacteriological samples collected and analyzed with a result of negative (no e-coli present)	Core	100%	100%	100%
Percentage of E2 environmental compliance items completed and tracked	Comp Plan	100%	100%	100%
Percentage of operators that achieved a minimum of 10 hours of operator training this year	Comp Plan	100%	100%	100%

Outcomes and Results

Desired Outcome

Ensure safe drinking water by meeting or exceeding Federal and State drinking water regulations.

Demonstrate excellence in performance and operations for the treatment and distribution of drinking water by receiving the Virginia Department of Health Water Treatment Plant Performance Award.

To have all bacteriological samples with a result of negative (no e-coli present).

Results

Met all Federal and State drinking water regulations.

Received 5th consecutive Water Treatment Plant Performance Award.

All water system bacteriological and water quality samples achieved 100% compliance with regulations.

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud

WATER FUND

501-4012100	WATER STAFF							
501-4012100-1100	WATER STAFF	510,794	519,199	494,306	550,773	546,373	548,842	5.7%
501-4012100-1200	OVERTIME-WATER	31,530	30,000	40,715	30,000	30,000	30,000	0.0%
501-4012100-1500	CHARGE BACK TO GF	557,952	557,952	557,952	515,948	515,948	515,948	-7.5%
501-4012100-2100	SOCIAL SECURITY TAX	40,609	42,014	41,190	44,429	44,093	44,281	5.4%
501-4012100-2200	RETIREMENT	70,430	64,744	61,037	68,681	68,133	54,665	-15.6%
501-4012100-2300	HEALTH INSURANCE	105,074	95,698	88,931	119,097	112,773	112,773	17.8%
501-4012100-2400	LIFE INSURANCE	5,869	6,178	5,825	6,554	6,502	7,245	17.3%
501-4012100-2500	LONG TERM DISABILITY INSURANCE	0	2,840	2,840	3,550	3,195	3,195	12.5%
501-4012100-2700	WORKERS COMP INSURANCE	11,182	12,148	10,445	12,246	12,147	12,203	0.5%
501-4012100-2800	DEFERRED COMP MATCH	3,640	3,640	3,560	4,680	4,680	4,680	28.6%
501-4012200-2810	UNIFORMS	4,977	5,500	5,140	5,400	5,400	5,400	-1.8%
Total Exp.	WATER STAFF	1,342,056	1,339,913	1,311,941	1,361,358	1,349,244	1,339,232	-0.1%

501-4012200	PLANT							
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501-4012200-3310	CONTRACTS	21,944	31,000	31,000	31,000	31,000	31,000	0.0%
501-4012200-3315	SCADA CONTRACTS	0	0	0	21,200	21,200	21,200	New
501-4012200-3320	SLUDGE DISPOSAL	1,482	14,500	14,500	14,500	14,500	14,500	0.0%
501-4012200-5110	ELECTRICITY	17,387	18,000	14,000	15,000	15,000	15,000	-16.7%
501-4012200-5120	PROPANE	13,654	12,500	12,000	12,000	12,000	12,000	-4.0%
501-4012200-5230	COMMUNICATIONS	10,005	8,300	9,450	9,450	9,450	9,450	13.9%
501-4012200-5801	GENERAL EXPENSES	480	2,000	1,300	1,300	1,300	1,300	-35.0%
501-4012200-5808	COMPUTER UPGRADES	0	3,200	1,600	2,000	2,000	2,000	-37.5%
501-4012200-5814	SAFETY	2,870	9,000	9,000	9,000	9,000	9,000	0.0%
501-4012200-5815	DRUG TESTING	0	715	715	715	715	715	0.0%
501-4012200-5831	PERMITS	2,161	6,800	6,800	6,800	6,800	6,800	0.0%
501-4012200-5833	CROSS CONNECTIONS	0	1,000	6,800	6,800	6,800	6,800	580.0%
501-4012200-5834	PLANT REPAIRS	46,201	51,000	41,000	48,000	48,000	48,000	-5.9%
501-4012200-5835	WATER LINE REPAIRS	34,711	29,000	27,000	29,000	29,000	29,000	0.0%
501-4012200-5836	LEAK DETECTION	1,985	3,100	3,100	3,100	3,100	3,100	0.0%
501-4012200-5841	GENERATOR	0	2,000	2,000	62,000	62,000	62,000	3000.0%
501-4012200-5842	CHEMICALS-PLANT	25,243	32,100	29,000	29,000	29,000	29,000	-9.7%
501-4012200-5846	WATER SAMPLES	4,568	14,250	12,800	13,000	13,000	13,000	-8.8%
501-4012200-6001	PLANT SUPPLIES	2,919	4,100	4,000	4,000	4,000	4,000	-2.4%
501-4012200-6002	LAB SUPPLIES	10,446	12,500	8,000	8,000	8,000	8,000	-36.0%
501-4012200-6003	PREV MAINT SUPPLIES	1,854	4,500	3,000	3,000	3,000	3,000	-33.3%
501-4012200-6004	NEW EQUIPMENT & TOOLS	22,165	31,000	30,000	30,000	30,000	30,000	-3.2%
501-4012200-6005	LAB EQUIPMENT	3,105	14,500	11,000	11,000	11,000	11,000	-24.1%
Total Exp.	PLANT	223,179	305,065	278,065	369,865	369,865	369,865	21.2%

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
501-4012250	PLANT-OTHER							
501-4012250-3110	BANK SERVICE CHARGE	119	0	300	500	500	500	
501-4012250-3140	PROFESSIONAL SERVICES	26,939	35,000	35,000	65,000	65,000	65,000	85.7%
501-4012250-3145	GIS LAYERS	0	10,000	10,000	22,000	22,000	22,000	120.0%
501-4012250-3600	RECRUITING/ADVERTISING	0	1,000	430	860	860	860	-14.0%
501-4012250-5210	POSTAGE/MAILINGS	6,466	11,500	10,000	11,000	11,000	11,000	-4.3%
501-4012250-5540	TRAINING	4,934	9,000	3,000	8,000	8,000	8,000	-11.1%
501-4012250-5809	BILLING SOFTWARE	173	3,000	0	3,000	3,000	3,000	0.0%
501-4012250-5810	DUES & SUBSCRIPTIONS	1,195	1,200	1,100	1,100	1,100	1,100	-8.3%
501-4012250-5811	WATER DEPT EMERGENCY	0	4,200	4,200	4,200	4,200	4,200	0.0%
501-4012250-5826	MOWING	0	0	0	10,000	10,000	10,000	New
501-4012250-5843	VDH FEES	8,121	13,600	8,200	8,200	8,200	8,200	-39.7%
501-4012250-5847	CONSUMER REPORT	0	2,100	500	500	500	500	-76.2%
501-4012250-5849	WATERSHED MGT	1,780	4,500	4,500	15,000	15,000	15,000	233.3%
501-4012250-5850	FORESTRY MGT	2,800	3,100	3,100	3,100	3,100	3,100	0.0%
501-4012250-5851	ENVIRONMENTAL COMPLIANCE	800	4,500	3,000	3,000	3,000	3,000	-33.3%
501-4012250-6002	ADMIN SUPPLIES	0	500	300	300	300	300	-40.0%
501-4012250-6008	VEHICLE MAINT	12,342	14,500	13,000	13,000	13,000	13,000	-10.3%
501-4012250-6013	PUBLIC EDUCATION	0	2,000	0	0	0	0	-100.0%
501-4012250-6014	WATER CONSERV DEV/REBATES	2,375	4,250	5,000	5,000	5,000	5,000	17.6%
501-4012250-6015	PURCHASED WATER	35,025	106,000	36,000	70,000	70,000	70,000	-34.0%
501-4012250-8105	VEHICLE PURCHASE	4,775	0	0	0	0	0	
501-4012250-8109	VAC-CON LEASE/PURCHASE	0	0	0	19,000	19,000	19,000	New
Total Exp.	PLANT-OTHER	107,844	229,950	137,630	262,760	262,760	262,760	14.3%
501-4012300	WELL							
501-4012300-3310	CONTRACTS	9,539	22,000	18,000	18,000	18,000	18,000	-18.2%
501-4012300-5110	ELECTRICITY	50,602	42,000	40,000	40,000	40,000	40,000	-4.8%
501-4012300-5230	TELEPHONE	650	1,200	700	700	700	700	-41.7%
501-4012300-5834	REPAIRS	32,388	43,500	9,000	29,000	29,000	29,000	-33.3%
501-4012300-5842	CHEMICALS	12,328	24,500	24,500	24,500	24,500	24,500	0.0%
501-4012300-5845	CARBON CHANGE-OUT	16,180	21,000	18,000	18,000	18,000	18,000	-14.3%
501-4012300-5846	WATER SAMPLES	5,357	12,500	7,000	7,000	7,000	7,000	-44.0%
501-4012300-6001	SUPPLIES	22,836	31,500	29,000	29,000	29,000	29,000	-7.9%
501-4012300-6004	SPARE PARTS	0	6,100	5,000	5,000	5,000	5,000	-18.0%
Total Exp.	WELL	149,879	204,300	151,200	171,200	171,200	171,200	-16.2%

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
501-4012500	METER READING							
501-4012500-3310	CONTRACTS	0	1,000	1,000	1,000	1,000	1,000	0.0%
501-4012500-5837	METER REPAIRS/TEST	37	2,000	2,000	2,000	2,000	2,000	0.0%
501-4012500-5838	TOUCH READ HDW	7,725	7,000	7,000	7,000	7,000	7,000	0.0%
501-4012500-5839	NEW WATER METERS	4,053	4,600	4,600	4,600	4,600	4,600	0.0%
501-4012500-6004	METER TOOLS & EQUIPMENT	0	1,000	1,000	1,000	1,000	1,000	0.0%
Total Exp.	METER READING	11,815	15,600	15,600	15,600	15,600	15,600	0.0%
501-4092000	ADJUSTMENTS & TRANSFERS							
501-4092000-0300	TRANSFER TO CAPITAL FUND	0	25,000	0	0	0	0	-100.0%
501-4092000-0500	BAD DEBT EXPENSE WATER	0	0	1,543	0	0	0	
501-4920000-0100	RESERVES	0	0	0	0	553,775	563,787	
Total Exp.	ADJUSTMENTS & TRANSFERS	0	25,000	1,543	0	553,775	563,787	2155.1%
501-4094100	CAPITAL							
501-4094100-0599	CONST. IN PROG. AUDIT ADJ.	2,158,295	0	0	0	0	0	
Total Exp.	CAPITAL	2,158,295	0	0	0	0	0	
501-4095100	DEBT RETIREMENT							
501-4095100-1000	DEPRECIATION EXP	292,111	737,638	344,139	270,000	270,000	270,000	-63.4%
501-4095100-9200	INTEREST EXPENSE	475,390	494,667	437,937	510,857	510,857	510,857	3.3%
501-4095100-9205	BOND ISSUE COSTS	24,749	0	0	0	0	0	
Total Exp.	DEBT RETIREMENT	792,249	1,232,305	782,076	780,857	780,857	780,857	-36.6%
Total Exp.	WATER FUND	4,785,317	3,352,133	2,678,055	2,961,640	3,503,301	3,503,301	4.5%

FY 2014 & FY 2015 Revenue Budget Projections

		FY 2013	FY 2014		FY 2015		
		Prior Year Actual	Current Budget	Estimate of End of Year	Manager Recommend	Council Approval	% Change From Current FY 14 Budget
Fund # 502	WASTEWATER FUND						
502-3189920-0000	VEHICLE COMP. REIMB.	286	286	280	280	280	-2.1%
502-3810000-0000	SEWER AVAILABILITIES	287,690	453,600	453,600	1,047,600	1,047,600	131.0%
502-3830000-0000	SEWER FEES	2,360,589	3,108,064	2,685,000	2,604,450	2,604,450	-16.2%
502-3840000-0000	MISCELLANEOUS INCOME	13,540	1,000	6,300	1,000	1,000	0.0%
502-3850000-0000	PROCEEDS FROM PROPERTY	0	0	0	0	0	N/A
502-3910000-0000	PENALTIES AND INTEREST	25,845	25,000	25,000	25,000	25,000	0.0%
502-3950000-0000	INVESTMENT INCOME	2,259	1,800	1,000	500	500	-72.2%
502-3980000-0000	TRANSFER IN CASH RESERVES	0	918,106	0			-100.0%
502-3990000-0000	TRANSFERS FROM OTHER FUNDS	84,671		0	0	0	
Total Revenues	WASTEWATER FUND	2,774,880	4,507,856	3,171,180	3,678,830	3,678,830	-18.4%
Grand Total Operating Budget		19,059,716	17,875,033	15,991,568	17,552,969	17,393,679	-2.7%

PUBLIC WORKS - Wastewater

Mission

Treat the wastewater from the Town of Purcellville users to meet or exceed the strict Federal, State and local requirements and be a positive impact on the local environment.

Department Description

The Wastewater Division works to produce the best quality effluent for protection of the receiving waters and uses through a dedication to operate and maintain the facility that best meets all Federal, State and local regulations and requirements.

Performance Measures	Comp Plan, Core, Priority	Actual FY 2012-13	Estimated FY 2013-14	Target FY 2014-15
Daily average number of gallons treated	Core	582,300	633,000	696,000
Total number of customer complaints	Core	0	1	0
Total number of violations	Priority	0	0	0
Staff retention rate	Priority	100%	100%	100%

Outcomes and Results

Desired Outcome

Results

Satisfy permit and regulatory requirements through accreditation from the Virginia Environmental Laboratory Accreditation Program.

Received recertification in 2013.

Promote environmental management systems and pollution prevention through E2 Environmental Certification from the Virginia Department of Environmental Quality.

Received recertification in 2013.

Maintain wastewater facilities to ensure a safe working environment and compliance with State standards.

No reported injuries and no permit parameter violations for 2013.

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud

WASTEWATER FUND

502-4012100	WASTEWATER STAFF							
502-4012100-1000	SEWER STAFF	551,028	566,078	551,222	597,932	572,972	575,735	1.7%
502-4012100-1200	OVERTIME-SEWER	32,165	32,500	37,777	32,500	32,500	32,500	0.0%
502-4012100-1500	CHARGE BACK TO GF	557,952	557,952	557,952	515,948	515,948	515,948	-7.5%
502-4012100-2100	SOCIAL SECURITY TAX	43,788	45,791	44,885	48,228	46,319	46,530	1.6%
502-4012100-2200	RETIREMENT	75,109	70,590	65,313	67,790	67,790	54,406	-22.9%
502-4012100-2300	HEALTH INSURANCE	103,013	90,220	88,220	90,220	90,220	90,220	0.0%
502-4012100-2400	LIFE INSURANCE	6,179	6,736	6,233	6,469	6,469	7,210	7.0%
502-4012100-2500	LONG TERM DISABILITY INSURANCE	0	3,195	3,195	3,195	3,195	3,195	0.0%
502-4012100-2700	WORKERS COMP INSURANCE	9,762	10,789	9,474	10,756	10,298	10,349	-4.1%
502-4012100-2800	DEFERRED COMP MATCH	3,000	3,120	2,600	4,160	4,160	4,160	33.3%
502-4012200-2810	UNIFORMS	6,158	6,000	6,100	7,000	7,000	7,000	16.7%
Total Exp.	WASTEWATER STAFF	1,388,154	1,392,971	1,372,971	1,384,198	1,356,871	1,347,253	-3.3%

502-4012200	PLANT							
502-4012200-3310	CONTRACTS	2,342	26,500	25,600	35,000	35,000	35,000	32.1%
502-4012200-3320	SLUDGE REMOVAL	27,003	40,000	32,500	36,000	36,000	36,000	-10.0%
502-4012200-3330	WASTE DISPOSAL	0	2,500	2,600	5,500	5,500	5,500	120.0%
502-4012200-5110	ELECTRICITY	146,232	136,500	120,000	125,000	125,000	125,000	-8.4%
502-4012200-5230	COMMUNICATIONS	8,449	7,000	9,800	10,000	10,000	10,000	42.9%
502-4012200-5808	COMPUTER OPERATIONS	0	5,000	5,000	5,000	5,000	5,000	0.0%
502-4012200-5814	SAFETY	5,265	7,500	8,500	15,500	15,500	15,500	106.7%
502-4012200-5815	DRUG TESTING	0	715	715	715	715	715	0.0%
502-4012200-5831	PERMITS	9,617	12,500	12,500	12,500	12,500	12,500	0.0%
502-4012200-5834	PLANT REPAIRS	31,395	50,000	50,000	50,000	50,000	50,000	0.0%
502-4012200-5835	SEWER LINE REPAIRS	13,919	25,000	25,000	25,000	25,000	25,000	0.0%
502-4012200-5840	LAB CERTIFICATION	400	3,500	3,500	3,500	3,500	3,500	0.0%
502-4012200-5842	CHEMICALS	61,263	85,000	88,500	88,500	88,500	88,500	4.1%
502-4012200-5844	EQUIPMENT MAINTENANCE	9,053	13,500	18,600	19,000	19,000	19,000	40.7%
502-4012200-5846	SAMPLE ANALYSIS	4,632	5,000	4,000	4,000	4,000	4,000	-20.0%
502-4012200-5854	NEW LAB EQUIPMENT	1,991	5,000	5,000	10,000	10,000	10,000	100.0%
502-4012200-6001	PLANT SUPPLIES	2,937	5,000	5,000	5,000	5,000	5,000	0.0%
502-4012200-6002	LAB SUPPLIES	25,938	30,000	39,000	42,000	42,000	42,000	40.0%
502-4012200-6004	NEW PLANT EQUIPMENT	9,570	30,000	30,000	30,000	30,000	30,000	0.0%
Total Exp.	PLANT	360,006	490,215	485,815	522,215	522,215	522,215	6.5%

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
502-4012300	PLANT- OTHER							
502-4012300-3110	BANK SERVICE CHARGE	71	0	180	500	500	500	
502-4012300-3140	PROFESSIONAL SERVICES	44,595	52,000	57,200	65,000	65,000	65,000	25.0%
502-4012300-3145	GIS LAYERS	0	20,000	20,000	20,000	20,000	20,000	0.0%
502-4012300-3600	RECRUITING/ADVERTISE	20	1,000	1,000	1,000	1,000	1,000	0.0%
502-4012300-5210	POSTAGE/MAILINGS	7,629	11,000	11,000	11,000	11,000	11,000	0.0%
502-4012300-5540	TRAINING	4,012	5,000	5,000	5,000	5,000	5,000	0.0%
502-4012300-5809	BILLING SOFTWARE	1,623	3,000	3,000	3,000	3,000	3,000	0.0%
502-4012300-5810	DUES & SUBSCRIPTIONS	1,423	1,000	1,000	1,000	1,000	1,000	0.0%
502-4012300-5811	SEWER DEPT. EMERGENCY	2,204	3,000	3,000	3,000	3,000	3,000	0.0%
502-4012300-5826	MOWING	460	5,000	5,000	5,000	5,000	5,000	0.0%
502-4012300-5848	OTHER EXPENSE	1,446	5,000	5,000	5,000	5,000	5,000	0.0%
502-4012300-5851	ENVIR COMPLIANCE	2,149	3,200	3,200	3,200	3,200	3,200	0.0%
502-4012300-6001	ADMINISTRATIVE SUPPLIES	301	2,750	2,750	2,750	2,750	2,750	0.0%
502-4012300-6008	VEHICLE MAINT	5,612	8,500	9,350	9,500	9,500	9,500	11.8%
502-4012300-6013	PUBLIC EDUCATION	0	1,000	1,000	1,000	1,000	1,000	0.0%
502-4012300-8105	VEHICLE PURCHASE	0	50,000	25,000	25,000	25,000	25,000	-50.0%
502-4012300-8109	VAC-CON LEASE/PURCHASE	0	0	0	19,000	19,000	19,000	
Total Exp.	PLANT- OTHER	71,545	171,450	152,680	179,950	179,950	179,950	5.0%
502-4012400	PUMP STATIONS							
502-4012400-3310	CONTRACTS/MAINTENANCE	106	5,000	5,800	5,000	5,000	5,000	0.0%
502-4012400-5110	ELECTRICITY	11,852	9,200	8,500	9,200	9,200	9,200	0.0%
502-4012400-5230	TELEPHONE	546	600	600	600	600	600	0.0%
502-4012400-5834	REPAIRS	9,277	22,000	22,000	22,000	22,000	22,000	0.0%
502-4012400-6004	EQUIPMENT - PUMP STATION	4,249	10,000	10,000	10,000	10,000	10,000	0.0%
502-4012400-6008	GENERATOR FUEL	1,838	4,200	4,200	4,200	4,200	4,200	0.0%
Total Exp.	PUMP STATIONS	27,867	51,000	51,100	51,000	51,000	51,000	0.0%
502-4012500	METER READING							
502-4012500-3310	CONTRACTS	0	1,000	1,000	1,000	1,000	1,000	0.0%
502-4012500-5837	METER REPAIRS/TEST	0	2,000	2,000	2,000	2,000	2,000	0.0%
502-4012500-5838	TOUCH READ HDW	1,350	3,500	3,500	3,500	3,500	3,500	0.0%
502-4012500-5839	NEW WATER METERS	8,399	12,000	12,000	12,000	12,000	12,000	0.0%
502-4012500-6004	METER TOOLS & EQUIPMENT	0	1,000	1,000	1,000	1,000	1,000	0.0%

FY 2014 - 2015 Operating Budget Expenditures								
		FY 2013	FY 2014		FY 2015 Request			
		Prior Year Actual	Current Budget	Estimate of End of Year	Dept Head Request	Manager Recommend	Council Approval	% Change From FY 2014 Current Bud
Total Exp.	METER READING	9,749	19,500	19,500	19,500	19,500	19,500	0.0%
502-4092000	ADJUST & TRANSFERS							
502-4092000-0200	RATE STABILIZATION FUND	0	0	0	0	0	0	
502-4092000-0300	TRANSFER TO CAPITAL FUND	0	0	0	350,000	350,000	350,000	
502-4092000-0500	BAD DEBT EXPENSE SEWER	0	0	2,165	0	0	0	
502-4921000-0100	RESERVES	0	0	0	0	43,682	53,299	
Total Exp.	ADJUST & TRANSFERS	0	0	2,165	350,000	393,682	403,299	
502-4095100	DEBT RETIREMENT							
502-4095100-1000	DEPRECIATION EXP	644,287	1,331,330	576,106	0	0	0	-100.0%
502-4095100-9200	INTEREST EXPENSE	1,079,398	1,051,390	955,911	1,155,612	1,155,612	1,155,613	9.9%
502-4095100-9205	BOND ISSUE COSTS	0	0	3,431	0	0	0	
Total Exp.	DEBT RETIREMENT	1,723,685	2,382,720	1,535,448	1,155,612	1,155,612	1,155,613	-51.5%
Total Exp.	WASTEWATER FUND	3,581,005	4,507,856	3,619,679	3,662,475	3,678,830	3,678,830	-18.4%
Grand Total Operating Budget		20,073,385	17,875,033	16,219,835	17,169,809	17,552,969	17,393,679	-2.7%

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Capital Improvement Program (CIP)

The capital improvement program is included within this document in both summary form and project level detail to provide a fuller description of the planned Town's financial transactions.

- CIP Detail Sheets Page Number Index
- Capital Improvement Program Summary
- Financing Summary
- Summary by Projects
- Loudoun County Fields Farm School Settlement Reconciliation
- Potential Future Capital Projects
- General Fund Projects
- Water Fund Projects
- Wastewater Fund Projects

CIP Detail Sheets Page Number Index

General Fund		Water Fund		Wastewater Fund	
Wayfinding Signs	156	Short & Intermediate Water Investments	168	I & I Improvements & CMOM Compliance	174
Downtown Streetscapes PH 1	157	Water Line Replacement -Downtown Enhancements	169		
Downtown Streetscapes PH 2	158	Country Club & 33rd Waterline Replacement	170		
Main and Maple Intersection Improvements	159	Main Street Well Electrical Improvements	171		
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A Street Sidewalk	165				
Future NVTa Project	166				

**CAPITAL IMPROVEMENTS PROGRAM SUMMARY
FY 2015 - 2019**

FINANCING SUMMARY - ALL FUNDS

<u>Sources</u>	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
Bonds-Bank of America (05)	336,012	336,012	-	-	-	-	-	-	-
Bonds-Sun Trust (08)	5,059,984	4,484,800	575,184	-	-	-	-	-	-
Bonds-RBC (10)	2,200,100	2,200,100	-	-	-	-	-	-	-
Bonds-Cardinal Bank	2,974,000	1,755,831	1,218,169	-	-	-	-	-	-
Cash *	641,366	56,366	150,000	435,000	-	-	-	-	435,000
Grants-VDOT	8,057,559	4,605,733	3,451,826	-	-	-	-	-	-
Federal Funds	499,915	-	499,915	-	-	-	-	-	-
NVTA Funding	368,337	-	-	368,337	-	-	-	-	368,337
Loudoun Co. Settlement	4,654,315	2,904,823	1,749,492	-	-	-	-	-	-
CIP Funding from Loudoun County	1,180,000	93,039	1,086,961	-	-	-	-	-	-
Other	287,079	287,079	-	-	-	-	-	-	-
Total	26,258,667	16,723,783	8,731,547	803,337	-	-	-	-	803,337

EXPENDITURE SUMMARY - ALL FUNDS

<u>Uses</u>	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
General Fund	17,484,662	9,862,962	7,168,363	453,337	-	-	-	-	453,337
Parks & Rec Fund	-	-	-	-	-	-	-	-	-
Water Fund	6,391,915	5,024,610	1,367,305	-	-	-	-	-	-
Wastewater Fund	2,382,090	1,836,211	195,879	350,000	-	-	-	-	350,000
Total	26,258,667	16,723,783	8,731,547	803,337	-	-	-	-	803,337

CAPITAL IMPROVEMENTS PROGRAM SUMMARY
FY 2015 - 2019

FINANCING SUMMARY - GENERAL FUND

<u>Sources</u>	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
Bonds-Sun Trust (08)	202,136	202,136	-	-	-	-	-	-	-
Bonds-Cardinal Bank	1,986,000	1,755,831	230,169	-	-	-	-	-	-
Cash *	291,366	56,366	150,000	85,000	-	-	-	-	85,000
Grants-VDOT	8,057,559	4,605,733	3,451,826	-	-	-	-	-	-
Federal Funds	499,915	-	499,915	-	-	-	-	-	-
NVTA Funding	368,337	-	-	368,337	-	-	-	-	368,337
Loudoun Co. Settlement	4,654,315	2,904,823	1,749,492	-	-	-	-	-	-
CIP Funding from Loudoun County	1,180,000	93,039	1,086,961	-	-	-	-	-	-
Other	245,034	245,034	-	-	-	-	-	-	-
Total	17,484,662	9,862,962	7,168,363	453,337	-	-	-	-	453,337

EXPENDITURE SUMMARY - GENERAL FUND

<u>Uses</u>	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
General Fund	17,484,662	9,862,962	7,168,363	453,337	-	-	-	-	453,337

**CAPITAL IMPROVEMENTS PROGRAM SUMMARY
FY 2015 - 2019**

FINANCING SUMMARY - WATER FUND

<u>Sources</u>	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
Bonds-Sun Trust (08)	3,161,770	2,782,465	379,305	-	-	-	-	-	-
Bonds-RBC (10)	2,200,100	2,200,100	-	-	-	-	-	-	-
Bonds-Cardinal Bank	988,000	-	988,000	-	-	-	-	-	-
Other	42,045	42,045	-	-	-	-	-	-	-
Total	6,391,915	5,024,610	1,367,305	-	-	-	-	-	-

EXPENDITURE SUMMARY - WATER FUND

<u>Uses</u>	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
Water Fund	6,391,915	5,024,610	1,367,305	-	-	-	-	-	-

FINANCING SUMMARY - WASTEWATER FUND

<u>Sources</u>	Total Funding Required	Funded through 6/30/2013	FY 13 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
Bonds-Bank of America (05)	336,012	336,012	-	-	-	-	-	-	-
Bonds-Sun Trust (08)	1,696,078	1,500,199	195,879	-	-	-	-	-	-
Cash	350,000	-	-	350,000	-	-	-	-	350,000
Total	2,382,090	1,836,211	195,879	350,000	-	-	-	-	350,000

EXPENDITURE SUMMARY - WASTE WATER FUND

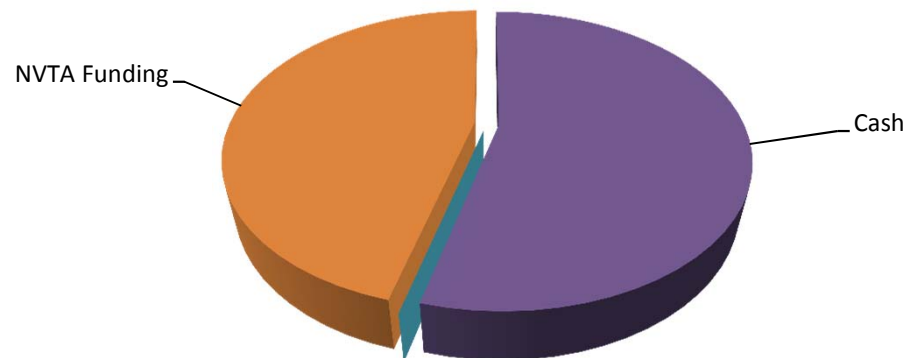
<u>Uses</u>	Total Funding Required	Funded through 6/30/2013	FY 13 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
Wastewater Fund	2,382,090	1,836,211	195,879	350,000	-	-	-	-	350,000

Capital Improvement Financing Percentage Summary FY 2015 - 2019

FINANCING SUMMARY - ALL FUNDS

<u>Sources</u>	Total Funding Required	Funded through 6/30/2014	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
Bonds	40.25%	41.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants	32.59%	33.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Lo. Co. Settlement	17.72%	18.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cash	2.44%	0.81%	54.15%	0.00%	0.00%	0.00%	0.00%	54.15%
County Funding	4.49%	4.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NVTA Funding	1.40%	0.00%	45.85%	0.00%	0.00%	0.00%	0.00%	45.85%
Other	1.09%	1.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL	100%	100%	100%	0%	0%	0%	0%	100%

FY 2015 CIP Financing Percentages



Financing Summary

Sources	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
GENERAL FUND PROJECTS									
Bonds-Sun Trust (08)									
Downtown Streetscapes PH 1 119-4094100-0601	36,433	36,433	-	-	-	-	-	-	-
Main & Maple Intersect. Improvements 119-4094201	54,168	54,168	-	-	-	-	-	-	-
East Main St. Sidewalk Improvements 119-4094202	65,414	65,414	-	-	-	-	-	-	-
N. 21st St. Sidewalk Improvement 119-4094206	43,485	43,485	-	-	-	-	-	-	-
Southern Collector Road 119-4094253	2,636	2,636	-	-	-	-	-	-	-
	<u>202,136</u>	<u>202,136</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bonds-Cardinal (12)									
Southern Collector Road 119-4094253	1,986,000	1,755,831	230,169	-	-	-	-	-	-
	<u>1,986,000</u>	<u>1,755,831</u>	<u>230,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash *									
Downtown Streetscapes PH 1 119-4094100-0601	33,551	33,551	-	-	-	-	-	-	-
Downtown Streetscapes PH 2 119-4094100-0602	85,000	-	-	85,000	-	-	-	-	85,000
East Main St. Sidewalk Improvements 119-4094202	19,163	19,163	-	-	-	-	-	-	-
N. 21st St. Sidewalk Improvement 119-4094206	712	712	-	-	-	-	-	-	-
Southern Collector Road 119-4094253	2,940	2,940	-	-	-	-	-	-	-
County Funded Fireman's Field Upgrades 119-4094278	150,000	-	150,000	-	-	-	-	-	-
	<u>291,366</u>	<u>56,366</u>	<u>150,000</u>	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
Grants-VDOT									
Downtown Streetscapes PH 1 119-4094100-0601	1,072,032	950,235	121,797	-	-	-	-	-	-
Downtown Streetscapes PH 2 119-4094100-0602	1,097,192	107,074	990,118	-	-	-	-	-	-
Main & Maple Intersect. Improvements 119-4094201	1,064,768	99,652	965,116	-	-	-	-	-	-
East Main St. Sidewalk Improvements 119-4094202	344,793	17,974	326,819	-	-	-	-	-	-
N. 21st St. Sidewalk Improvement 119-4094206	1,056,951	894,046	162,905	-	-	-	-	-	-
Southern Collector Road 119-4094253	2,834,000	2,408,195	425,805	-	-	-	-	-	-
Country Club & 33rd Street Improvements 119-4094272	587,823	128,557	459,266	-	-	-	-	-	-
	<u>8,057,559</u>	<u>4,605,733</u>	<u>3,451,826</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Federal Funds									
Downtown Streetscapes PH 2 119-4094100-0602 (FED)	499,915	-	499,915	-	-	-	-	-	-
	<u>499,915</u>	<u>-</u>	<u>499,915</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NVTA Funding									
Future NVTA Project 119-4094280	368,337	-	-	368,337	-	-	-	-	368,337
	<u>368,337</u>	<u>-</u>	<u>-</u>	<u>368,337</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>368,337</u>
Loudoun Co. Settlement									
Wayfinding Signs 119-4094100-0140	140,000	57,148	82,852	-	-	-	-	-	-
Downtown Streetscapes PH 1 119-4094100-0601	495,000	465,671	29,329	-	-	-	-	-	-
Downtown Streetscapes PH 2 119-4094100-0602	346,769	68,184	278,585	-	-	-	-	-	-
Main & Maple Intersect. Improvements 119-4094201	15,000	-	15,000	-	-	-	-	-	-
East Main St. Sidewalk Improvements 119-4094202	362,134	31,928	330,206	-	-	-	-	-	-
N. 21st St. Sidewalk Improvement 119-4094206	346,727	256,508	90,219	-	-	-	-	-	-
Southern Collector Road 119-4094253	2,097,657	1,864,258	233,399	-	-	-	-	-	-
Country Club & 33rd Street Improvements 119-4094272	851,028	161,126	689,902	-	-	-	-	-	-
	<u>4,654,315</u>	<u>2,904,823</u>	<u>1,749,492</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CIP Funding from Loudoun County									
County Funded Fireman's Field Upgrades 119-4094278	450,000	93,039	356,961	-	-	-	-	-	-
A Street Sidewalk 119-4094280	730,000	-	730,000	-	-	-	-	-	-
	<u>1,180,000</u>	<u>93,039</u>	<u>1,086,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other									
Main & Maple Intersect. Improvements 119-4094201	191,564	191,564	-	-	-	-	-	-	-
East Main St. Sidewalk Improvements 119-4094202	51,156	51,156	-	-	-	-	-	-	-
N. 21st St. Sidewalk Improvement 119-4094206	2,314	2,314	-	-	-	-	-	-	-
	<u>245,034</u>	<u>245,034</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
General Fund Total	17,484,662	9,862,962	7,168,363	453,337	-	-	-	-	453,337

Financing Summary

Sources	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
WATER FUND PROJECTS									
Bonds-Sun Trust (08)									
Short & Intermediate Water Investments 599-4094506	2,106,092	2,106,092	-	-	-	-	-	-	-
Water Line Replacement on N 21st Street 599-4094526	423,272	403,633	19,639	-	-	-	-	-	-
Country Club & 33rd Waterline Replacement 599-4094528	614,196	272,740	341,456	-	-	-	-	-	-
Main St. Well Electrical Improvements 599-4094530	18,210	-	18,210	-	-	-	-	-	-
	<u>3,161,770</u>	<u>2,782,465</u>	<u>379,305</u>	-	-	-	-	-	-
Bonds-RBC (10)									
Short & Intermediate Water Investments 599-4094506	2,200,100	2,200,100	-	-	-	-	-	-	-
	<u>2,200,100</u>	<u>2,200,100</u>	-	-	-	-	-	-	-
Bonds-Cardinal Bank									
Short & Intermediate Water Investments 599-4094506	287,372	-	287,372	-	-	-	-	-	-
Water Line Replacement on N 21st Street 599-4094526	2,500	-	2,500	-	-	-	-	-	-
Country Club & 33rd Waterline Replacement 599-4094528	305,838	-	305,838	-	-	-	-	-	-
Main St. Well Electrical Improvements 599-4094530	392,290	-	392,290	-	-	-	-	-	-
	<u>988,000</u>	-	<u>988,000</u>	-	-	-	-	-	-
Other									
Short & Intermediate Water Investments 599-4094506	42,045	42,045	-	-	-	-	-	-	-
	<u>42,045</u>	<u>42,045</u>	-	-	-	-	-	-	-
Water Fund Total	6,391,915	5,024,610	1,367,305	-	-	-	-	-	-
WASTEWATER FUND PROJECTS									
Bonds-Bank of America (05)									
I & I Improvements & CMOM Compliance 699-4094603	336,012	336,012	-	-	-	-	-	-	-
	<u>336,012</u>	<u>336,012</u>	-	-	-	-	-	-	-
Bonds-Sun Trust (08)									
I & I Improvements & CMOM Compliance 699-4094603	1,696,078	1,500,199	195,879	-	-	-	-	-	-
	<u>1,696,078</u>	<u>1,500,199</u>	<u>195,879</u>	-	-	-	-	-	-
Cash									
I & I Improvements & CMOM Compliance 699-4094603	350,000	-	-	350,000	-	-	-	-	350,000
	<u>350,000</u>	-	-	<u>350,000</u>	-	-	-	-	<u>350,000</u>
Wastewater Fund Total	2,382,090	1,836,211	195,879	350,000	-	-	-	-	350,000

Summary by Project

	Sources	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
GENERAL FUND PROJECTS										
Wayfinding Signs 119-4094100-0140	Loudoun Co. Settlement	140,000	57,148	82,852	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		140,000	57,148	82,852	-	-	-	-	-	-
Downtown Streetscapes PH 1 119-4094100-0601	Grants-VDOT	1,072,032	950,235	121,797	-	-	-	-	-	-
	Bonds-Sun Trust (08)	36,433	36,433	-	-	-	-	-	-	-
	Loudoun Co. Settlement	495,000	465,671	29,329	-	-	-	-	-	-
	Cash	33,551	33,551	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		1,637,016	1,485,890	151,126	-	-	-	-	-	-
Downtown Streetscapes PH 2 119-4094100-0602	Grants-VDOT	1,097,192	107,074	990,118	-	-	-	-	-	-
	Loudoun Co. Settlement	346,769	68,184	278,585	-	-	-	-	-	-
	Cash	85,000	-	-	85,000	-	-	-	-	85,000
	Federal Earmark Allocation	499,915	-	499,915	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		2,028,876	175,258	1,768,618	85,000	-	-	-	-	85,000
Main & Maple Intersection Improve 119-4094201	VDOT Rev. Sharing (50%)	1,064,768	99,652	965,116	-	-	-	-	-	-
	Loudoun Co. Settlement	15,000	-	15,000	-	-	-	-	-	-
	Bonds	54,168	54,168	-	-	-	-	-	-	-
	Other	191,564	191,564	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		1,325,500	345,384	980,116	-	-	-	-	-	-
East Main St. Sidewalk Improvement 119-4094202	Grants-VDOT	344,793	17,974	326,819	-	-	-	-	-	-
	Bonds-Sun Trust (08)	65,414	65,414	-	-	-	-	-	-	-
	Loudoun Co. Settlement	362,134	31,928	330,206	-	-	-	-	-	-
	Cash	19,163	19,163	-	-	-	-	-	-	-
	Other	51,156	51,156	-	-	-	-	-	-	-
		842,660	185,635	657,025	-	-	-	-	-	-
N. 21st St. Sidewalk Improvement 119-4094206	Grants-VDOT	1,056,951	894,046	162,905	-	-	-	-	-	-
	Bonds-Sun Trust (08)	43,485	43,485	-	-	-	-	-	-	-
	Loudoun Co. Settlement	346,727	256,508	90,219	-	-	-	-	-	-
	Cash	712	712	-	-	-	-	-	-	-
	Other	2,314	2,314	-	-	-	-	-	-	-
		1,450,189	1,197,065	253,124	-	-	-	-	-	-
Southern Collector Road 119-4094253	Grants-VDOT	2,834,000	2,408,195	425,805	-	-	-	-	-	-
	Bonds-Sun Trust (08)	2,636	2,636	-	-	-	-	-	-	-
	Bonds-Cardinal	1,986,000	1,755,831	230,169	-	-	-	-	-	-
	Loudoun Co. Settlement	2,097,657	1,864,258	233,399	-	-	-	-	-	-
	Cash	2,940	2,940	-	-	-	-	-	-	-
		6,923,233	6,033,860	889,373	-	-	-	-	-	-

Summary by Project

	Sources	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
GENERAL FUND PROJECTS										
Country Club & 33rd Street Improv 119-4094272	Grants-VDOT	587,823	128,557	459,266	-	-	-	-	-	-
	Loudoun Co. Settlement	851,028	161,126	689,902	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		<u>1,438,851</u>	<u>289,683</u>	<u>1,149,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
County Funded Fireman's Field Up 119-4094278	Funding from County	450,000	93,039	356,961	-	-	-	-	-	-
	Cash	150,000	-	150,000	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		<u>600,000</u>	<u>93,039</u>	<u>506,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
A Street Sidewalk 119-4094280	Funding from County	730,000	-	730,000	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		<u>730,000</u>	<u>-</u>	<u>730,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Future NVTA Project 119-4094999	HB 2313 Funding	368,337	-	-	368,337	-	-	-	-	368,337
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		<u>368,337</u>	<u>-</u>	<u>-</u>	<u>368,337</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>368,337</u>
General Fund Total		17,484,662	9,862,962	7,168,363	453,337	-	-	-	-	453,337

Summary by Project

	Sources	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
WATER FUND PROJECTS										
ST/ Int (Nature Park Wells) 599-4094506	Bonds-Sun Trust (08)	2,106,092	2,106,092	-	-	-	-	-	-	-
	Bonds-RBC (10)	2,200,100	2,200,100	-	-	-	-	-	-	-
	Bonds-Cardinal Bank	287,372	-	287,372	-	-	-	-	-	-
	Other	42,045	42,045	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		4,635,609	4,348,237	287,372	-	-	-	-	-	-
Water Line Replacement-Downton 599-4094526	Bonds-Sun Trust (08)	423,272	403,633	19,639	-	-	-	-	-	-
	Cardinal Bank (12)	2,500	-	2,500	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		425,772	403,633	22,139	-	-	-	-	-	-
Country Club & 33rd Waterline Replacement 599-4094528	Bonds-Sun Trust (08)	614,196	272,740	341,456	-	-	-	-	-	-
	Bonds-Cardinal Bank	305,838	-	305,838	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		920,034	272,740	647,294	-	-	-	-	-	-
Main St. Well Electrical Improvements 599-4094530	Bonds-Cardinal Bank	392,290	-	392,290	-	-	-	-	-	-
	Bonds-Sun Trust (08)	18,210	-	18,210	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		410,500	-	410,500	-	-	-	-	-	-
Water Fund Total		6,391,915	5,024,610	1,367,305	-	-	-	-	-	-

Summary by Project

		Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
Sources										
WASTEWATER FUND PROJECTS										
I & I Improvements & CMOM Com	Bonds-Bank of America	336,012	336,012	-	-	-	-	-	-	-
699-4094603	Bonds-Sun Trust (08)	1,696,078	1,500,199	195,879	-	-	-	-	-	-
	Cash	350,000	-	-	350,000	-	-	-	-	350,000
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		2,382,090	1,836,211	195,879	350,000	-	-	-	-	350,000
Wastewater Fund Total		2,382,090	1,836,211	195,879	350,000	-	-	-	-	350,000

Loudoun County Fields Farm School Settlement

Funds from County

RCVD		
\$ 1,780,000	✓	a) The County will pay 1.78 million to the Town within 30 days of aproval of the CPAMCPA by the Town
\$ 2,000,000	✓	b) The County will pay 2.0 million to the Town within 30 days of the Towns annexation of the portion of Fields Farm containing Mountain View Elementary School and the Woodgrove High Schol site provided that Fields Farm has ben annexed into the Town in accordance with this Agreement
\$ 2,000,000	✓	c) The County wil pay 2.0 million to the Town within 30 days of the issuance of a certificate of occupancy authorizing Woodgrove High School to be opened for use by students provided that Fields Farm has ben annexed into the Town in accordance with this Agreement
\$ 5,780,000		100-3189912-0000

Summary by Project			Summary by Fiscal Year		
LED Street Lights			LED Street Lights		
FY 09	\$ 15,000		Traffic Signals (Hatcher & Main, 23rd & Main)	\$ 370,381 ²	
	\$ 15,000		FY 09	\$ 385,381	
Traffic Signals			Downtown Streetscape (119-4094100)		
FY 09	\$ 370,381		Main Street Sidewalk Improvements (119-4094202)	\$ 25,758	
	\$ 370,381		N. 21st St. Sidewalk Improvements (119-4094206)	\$ 45,954	
Replace/Loss of LoCo Gas Tax			32nd Street Sidewalk (119-4094207)	\$ 250,512 ²	
FY 11	\$ 165,000		Southern Collector Road (119-4094253)	\$ 89,391	
	\$ 165,000		D Street Improvements (119-4094259)	\$ 67,059 ²	
Wayfinding Signs (119-4094100-0140)			FY 10	\$ 553,674	
FY 12	\$ 25,626		Downtown Streetscape PH 1 (119-4094100)	\$ 181,163	
FY 13	\$ 31,522		N. 21st St. Sidewalk Improvements (119-4094206)	\$ 125,616	
FY 14	\$ 82,852		Southern Collector Road (119-4094253)	\$ 914,781	
	\$ 140,000		D Street Improvements (119-4094259)	\$ 110,007 ²	
Downtown Streetscape PH 1 (119-4094100)			Maple to W&OD Trail (119-4094267)	\$ 32,909 ²	
FY 10	\$ 75,000		Country Club & 33rd St. Improvement (119-4094272)	\$ 48,573	
FY 11	\$ 181,163		Replacement for loss of LoCo Gas Tax	\$ 165,000 ¹	
FY 12	\$ 129,508		FY 11	\$ 1,578,049	
FY 13	\$ 80,000		Wayfinding Signs (119-4094100-0140)	\$ 25,626	
FY 14	\$ 29,329		Downtown Streetscape PH 1 (119-4094100)	\$ 129,508	
	\$ 495,000		Downtown Streetscape PH 2 (119-4094100)	\$ 31,413	
Downtown Streetscape PH 2 (119-4094100)			Main Street Sidewalk Improvements (119-4094202)	\$ 5,404	
FY 12	\$ 31,413		N. 21st St. Sidewalk Improvements (119-4094206)	\$ (8,725)	
FY 13	\$ 36,771		Southern Collector Road (119-4094253)	\$ 651,153	
FY 14	\$ 278,585		D Street Improve (119-4094259)	\$ 19,069 ²	
	\$ 346,769		Maple to W&OD Trail (119-4094267)	\$ 10,271 ²	
Main & Maple Improve (119-4094201)			Country Club & 33rd St. Improve (119-4094272)	\$ 41,185	
FY 14	\$ 15,000		Hirst Road Improvement (119-4094277)	\$ 64,999 ²	
	\$ 15,000		FY 12	\$ 969,903	
Main St. Sidewalk Improve (119-4094202)			Wayfinding Signs (119-4094100-0140)	\$ 31,522	
FY 10	\$ 25,758		Downtown Streetscape PH 1 (119-4094100)	\$ 80,000	
FY 11	\$ -		Downtown Streetscape PH 2 (119-4094100)	\$ 36,771	
FY 12	\$ 5,404		Main Street Sidewalk Improvements (119-4094202)	\$ 766	
FY 13	\$ 766		N. 21st St. Sidewalk Improvements (119-4094206)	\$ 93,663	
FY 14	\$ 330,206		Southern Collector Road (119-4094253)	\$ 208,933	
	\$ 362,134		Maple to W&OD Trail (119-4094267)	\$ 876 ²	
N. 21st St. Sidewalk Improve (119-4094206)			Country Club & 33rd St. Improve (119-4094272)	\$ 71,368	
FY 10	\$ 45,954		Hirst Road Improvement (119-4094277)	\$ 19,602 ²	
FY 11	\$ 125,616		FY 13	\$ 543,501	
FY 12	\$ (8,725)		Wayfinding Signs (119-4094100-0140)	\$ 82,852	
FY 13	\$ 93,663		Downtown Streetscape PH 1 (119-4094100)	\$ 29,329	
FY 14	\$ 90,219		Downtown Streetscape PH 2 (119-4094100)	\$ 278,585	
	\$ 346,727		Main & Maple Improve (119-4094201)	\$ 15,000	
32nd Street Sidewalk (119-4094207)			Main Street Sidewalk Improvements (119-4094202)	\$ 330,206	
FY 10	\$ 250,512		N. 21st St. Sidewalk Improvements (119-4094206)	\$ 90,219	
	\$ 250,512		Southern Collector Road (119-4094253)	\$ 233,399	
Southern Collector Road (119-4094253)			Country Club & 33rd St. Improve (119-4094272)	\$ 689,902	
FY 10	\$ 89,391		FY 14	\$ 1,749,492	
FY 11	\$ 914,781		Total Assigned Funds \$ 5,780,000		
FY 12	\$ 651,153		Total Assigned Funds \$ 5,780,000		
FY 13	\$ 208,933				
FY 14	\$ 233,399				
	\$ 2,097,657				
D Street Improve (119-4094259)					
FY 10	\$ 67,059				
FY 11	\$ 110,007				
FY 12	\$ 19,069				
	\$ 196,135				
Maple to W&OD Trail (119-4094267)					
FY 11	\$ 32,909				
FY 12	\$ 10,271				
FY 13	\$ 876				
	\$ 44,056				
Country Club & 33rd St. Improve (119-4094272)					
FY 11	\$ 48,573				
FY 12	\$ 41,185				
FY 13	\$ 71,368				
FY 14	\$ 689,902				
	\$ 851,028				
Hirst Road Improvement (119-4094277)					
FY 12	\$ 64,999				
FY 13	\$ 19,602				
	\$ 84,601				

¹ Applied to General Fund Operating Budget	\$ 180,000
² Applied to CIP project now closed	\$ 945,685
Applied to Current CIP	\$ 4,654,315

Potential Future Capital Projects

The following list of projects may be included in the Capital Improvements Program based upon funding availability and the priorities of the Town Council. Costs are estimated and subject to change.

Potential Sources	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP	
GENERAL FUND PROJECTS										
Nursery Avenue Improvements	NVTA-Local Share	829,011	-	-	408,967	420,044	-	-	829,011	
119-4094284	VDOT Rev. Sharing (50%)	570,000	-	-	285,000	285,000	-	-	570,000	
Priority Ranking - 1		1,399,011	-	-	693,967	705,044	-	-	1,399,011	
Drainage along Nursery Avenue is currently solely by overland flow in ditches and gutters. When the runoff from rain events exceeds the capacity of this overland system, the runoff from the street flows through driveways and across private property to the east of Nursery Avenue, flooding those properties. A conventional storm sewer system, with a curb and gutter system and inlets and storm sewer pipes, could be installed to collect the runoff and convey it to the drainage channel which is at the low point of Nursery Ave, just south of Fireman's Field. A new sidewalk, from the teardrop to the Fireman's Field entrance is included. Aging water main is anticipated for replacment due to conflicts with the new storm sewer. This project also includes some sanitary sewer rehabilitation, since the old clay pipe in this area is in poor condition.										
Villages of Purcellville Drainage	VDOT Street Funds	63,856	-	-	-	63,856	-	-	63,856	
119-4094282	Unidentified	243,144	-	-	-	243,144	-	-	243,144	
Priority Ranking - 2		307,000	-	-	-	307,000	-	-	307,000	
Design and construction to replace the deteriorating concrete ditch that is in an easement west of some of the homes along Pickwick Drive. This may be partially funded through VDOT Maintenance funds, since a portion of the runoff is generated from roadways and right-of-way within the watershed.										
Main & Maple Intersection Impr	NVTA-Regional	4,759,147	-	-	859,000	954,255	967,000	982,882	996,010	4,759,147
119-4094201	Unidentified	2,740,854	-	-	-	-	-	1,370,427	1,370,427	2,740,854
Priority Ranking - 3		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		7,500,001	-	-	859,000	954,255	967,000	2,353,309	2,366,437	7,500,001
This project entails adding a right turn lane to each portion of the intersection to reduce the bottlenecks and conflict points by closing driveways near the intersection. This project will also enhance pedestrian & bicycle movement through the addition of crosswalks, a new traffic signal and pedestrian signals. This project was initiated in 2004.										
Hirst Farm Pond Conversion	Unidentified	398,300	-	-	-	-	398,300	-	-	398,300
119-4094279		-	-	-	-	-	-	-	-	-
Priority Ranking - 4		398,300	-	-	-	-	398,300	-	-	398,300
Conversion of the existing wet sediment basin along Devonshire Drive to a dry retention pond in accordance with the original design. Late in 2014 the Town will be applying for a DEQ Stormwater grant to assist in funding this project. If the grant is received, the pond will have to be converted to a wet retention pond.										

Potential Future Capital Projects

The following list of projects may be included in the Capital Improvements Program based upon funding availability and the priorities of the Town Council. Costs are estimated and subject to change.

	Potential Sources	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
GENERAL FUND PROJECTS										
O Street Extension	NVTA-Local Share	587,042	-	-	-	-	143,836	443,206	-	587,042
119-4094281	VDOT Rev. Sharing (50%)	-	-	-	-	-	-	-	-	-
Priority Ranking - 5		587,042	-	-	-	-	143,836	443,206	-	587,042
Right of way evaluation and conceptual design for the extension of O Street between N. 21st Street and Hatcher Avenue. This extension is included in the 2006 Townwide Transportation Plan. This project includes obtaining property information and estimating the right of way needed (\$10,000); or further development of the concept plan to include additional topo information, existing conditions (drainage and utilities), preliminary profile and drainage analysis with right of way estimates (\$30,000). Additional funding will be needed in the future to develop a full design plan for construction.										
Temporary Parking Lot	Unidentified	260,000	-	-	-	-	260,000	-	-	260,000
119-4094283	-	-	-	-	-	-	-	-	-	-
Priority Ranking - 6		260,000	-	-	-	-	260,000	-	-	260,000
Demolition of the existing structure located at 301 S. 20th Street, and the construction of a temporary gravel parking lot on the property.										
Hirst Road Improvements	NVTA-Local Share	287,618	-	-	-	-	287,618	-	-	287,618
119-4094276	VDOT Rev. Sharing (50%)	287,619	-	-	-	-	287,619	-	-	287,619
Priority Ranking - 7		575,237	-	-	-	-	575,237	-	-	575,237
Hirst Road improvements & repairs to existing Infrastructure. Repairs include regrading, compaction and subbase enhancements.										
E Street Sidewalk-Drainage	CDBG Grant (50%)	386,000	-	-	-	-	386,000	-	-	386,000
119-4094274	Unidentified	386,000	-	-	-	-	386,000	-	-	386,000
Priority Ranking - 8		772,000	-	-	-	-	772,000	-	-	772,000
This project will provide a pedestrian linkage along East E Street to the business district located along Main and Maple by connecting to the sidewalk along 14th Street and 12th Street. The construction of this project will also address drainage issues that exist along both the north and south sides of East E Street, and at the intersection of East E Street with South 20th Street. The deep ditch along the south side of E Street presents maintenance challenges for both homeowners and the Town. The Town may reapply for CDBG funding for this project.										

Potential Future Capital Projects

The following list of projects may be included in the Capital Improvements Program based upon funding availability and the priorities of the Town Council. Costs are estimated and subject to change.

	Potential Sources	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
Tabernacle AV System	Unidentified	53,000	-	-	-	-	53,000	-	-	53,000
119-4094277	-	-	-	-	-	-	-	-	-	-
Priority Ranking - 9		53,000	-	-	-	-	53,000	-	-	53,000
The Town finalized the acquisition of Fireman's Field from the Purcellville Volunteer Fire Department. Renovations were completed in time for the facility to be used for the Babe Ruth Tournament in August 2011. It was identified that a new AV system was needed to enhance the acoustics so that the facility could be used to serve different community related activities.										

General Fund Total		11,851,591	-	-	1,552,967	1,659,299	3,476,373	2,796,515	2,366,437	11,851,591
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FUNDING SOURCES

NVTA-Local Share	1,703,671	-	-	408,967	420,044	431,454	443,206	-	1,703,671
NVTA-Regional	4,759,147	-	-	859,000	954,255	967,000	982,882	996,010	4,759,147
VDOT Rev. Sharing (50%)	857,619	-	-	285,000	285,000	287,619	-	-	857,619
CDBG Grant (50%)	386,000	-	-	-	-	386,000	-	-	386,000
VDOT Street Funds	63,856	-	-	-	-	63,856	-	-	63,856
Unidentified	4,081,298	-	-	-	-	1,340,444	1,370,427	1,370,427	4,081,298

General Fund Total		11,851,591	-	-	1,552,967	1,659,299	3,476,373	2,796,515	2,366,437	11,851,591
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Potential Future Capital Projects

The following list of projects may be included in the Capital Improvements Program based upon funding availability and the priorities of the Town Council. Costs are estimated and subject to change.

Potential Sources	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
WATER FUND PROJECTS									
Tank Painting	Unidentified	250,000	-	-	250,000	-	-	-	250,000
599-4094524	-	-	-	-	-	-	-	-	-
Priority Ranking - 1		250,000	-	-	250,000	-	-	-	250,000
O&M expenditure - Shown here for planning purposes.									
The elevated storage tank is expected to need repainting by 2011 or 2012. The tank requires repainting every 10-15 years. The million gallon storage tank will probably need painting around 2015.									
N Maple Avenue Waterline Rep	Unidentified	677,000	-	-	-	677,000	-	-	677,000
599-4094527	Bonds	61,509	59,114	2,395	-	-	-	-	-
Priority Ranking - 2	Cash	1,014	1,014	-	-	-	-	-	-
		739,523	60,128	2,395	-	-	677,000	-	677,000
This project entails replacing approximately 2000 ft. of 8- inch ductile iron water main along N. Maple Avenue from E. Main Street northward to the north-west end of Loudoun Valley High School just south of the W & OD trail. Over the past decade, there have been several breaks along the existing segment of the waterline on N. Maple Avenue. The new 8-inch line and interconnections will provide service reliability to the Town's customers.									
Reprogram PLC at Wells	Unidentified	150,000	-	-	-	150,000	-	-	150,000
599-4094534	-	-	-	-	-	-	-	-	-
Priority Ranking - 3		150,000	-	-	-	150,000	-	-	150,000
Upgrading and reprogramming the PLC at the treatment facility for the Forbes and Nature Park Wells. This is needed to complete the connection of the Nature Park Wells to the system.									
A Street Water Line Loop	Unidentified	107,000	-	-	-	-	-	107,000	107,000
599-4094513	-	-	-	-	-	-	-	-	-
Priority Ranking - 4		107,000	-	-	-	-	-	107,000	107,000
This project involves the design, easement acquisition and installation of a water line loop from Gardner Meadows to a water line at the Blue Ridge Middle School (BRMS). During a series of water line breaks on 20th Street, it was determined that a water loop would have permitted many residents to retain water supply while the 20th Street line was taken out of service for repairs. It is expected that completion of the Water Distribution System Evaluation model will help identify the best hydraulic location for the line and the possible placement of a water tank at the BRMS.									
Alder School Road Water Main	Unidentified	375,000	-	-	25,000	350,000	-	-	375,000
599-4094532	-	-	-	-	-	-	-	-	-
Priority Ranking - 5		375,000	-	-	25,000	350,000	-	-	375,000
Identified in the water capital improvement plan by A&H Environmental Consultants, this project would replace the existing water line to improve service and reduce the possibility of a water main break.									

Potential Future Capital Projects

The following list of projects may be included in the Capital Improvements Program based upon funding availability and the priorities of the Town Council. Costs are estimated and subject to change.

Potential Sources	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
WATER FUND PROJECTS									
Consolidated Well Treatment F: Unidentified	2,500,000	-	-	-	-	-	-	2,500,000	2,500,000
599-4094529 Bonds	12,000	-	12,000	-	-	-	-	-	-
Priority Ranking - 6 Cash	25,000	-	25,000	-	-	-	-	-	-
	2,537,000	-	37,000	-	-	-	-	2,500,000	2,500,000

This project involves the construction of a well filter building to provide treatment to the Short Hill wells. This project will involve approval from both the Virginia Department of Health and Loudoun County's Department of Building & Development. The design of the facilities has been complete. Originally, the construction component of this project was covered under the Short Term Water Investments.

Water Treatment Plant Improve Unidentified	1,157,500	-	-	-	-	672,500	485,000	-	1,157,500
599-4094521	-	-	-	-	-	-	-	-	-
Priority Ranking - 7	1,157,500	-	-	-	-	672,500	485,000	-	1,157,500

This project involves the design and construction of an expansion to the existing WTP or a new WTP facility to address expected additional water to be treated and update an aging facility. The WTP is 21 years old using 1960's treatment technology and does not provide any flexibility to address new treatment requirements from EPA. A current WTP evaluation was conducted and the report determined that immediate upgrades would be required. This will allow us to extend the useful life of the facilities as well.

LVSC Water Main Replacemen Unidentified	153,000	-	-	-	-	-	-	153,000	153,000
599-4094533	-	-	-	-	-	-	-	-	-
Priority Ranking - 8	153,000	-	-	-	-	-	-	153,000	153,000

Identified in the water capital improvement plan by A&H Environmental Consultants, this project would replace the existing water line to improve service and reduce the possibility of a water main break.

Holly Lane Water Main Replace Unidentified	175,000	-	-	-	-	175,000	-	-	175,000
599-4094531	-	-	-	-	-	-	-	-	-
Priority Ranking - 9	175,000	-	-	-	-	175,000	-	-	175,000

Identified in the water capital improvement plan by A&H Environmental Consultants, this project would replace the existing water line to improve service and reduce the possibility of a water main break.

Intake Structure for Hirst Reser Unidentified	265,000	-	-	-	-	265,000	-	-	265,000
599-4094523	-	-	-	-	-	-	-	-	-
Priority Ranking - 10	265,000	-	-	-	-	265,000	-	-	265,000

This project involves the design and installation of a new intake structure to replace the one that is broken. The Hirst Reservoir relies on its intake structure to obtain the best quality water from the reservoir. Sometime in the past this intake was damaged so that the withdrawal point is limited to 12 feet below full pool level. This project involves installation of a new intake structure that would allow operators to change the level of the intake in order to maximize water quality.

Potential Future Capital Projects

The following list of projects may be included in the Capital Improvements Program based upon funding availability and the priorities of the Town Council. Costs are estimated and subject to change.

	Potential Sources	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
WATER FUND PROJECTS										
New Elevated Water Tank	Unidentified	2,610,000	-	-	-	-	95,000	2,515,000	-	2,610,000
599-4094515	-	-	-	-	-	-	-	-	-	-
Priority Ranking - 11		2,610,000	-	-	-	-	95,000	2,515,000	-	2,610,000
<p>This project involves the sizing, siting and construction of an additional finished water storage tank for the water distribution system. The Virginia Department of Health requires that the Town maintain a certain level of water storage. The initial Water Tank Siting Study has identified that there is a need for an additional 500,000 gallons of finished storage capacity. The next step in the study will be to utilize the new model developed in the Water Distribution Study to further evaluate the sites discussed in the Tank Siting Study.</p>										

Water Fund Total		8,519,023	60,128	39,395	-	425,000	2,234,500	3,000,000	2,760,000	8,419,500
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FUNDING SOURCES

Unidentified	8,419,500	-	-	-	425,000	2,234,500	3,000,000	2,760,000	8,419,500
Bonds	73,509	59,114	14,395	-	-	-	-	-	-
Cash	26,014	1,014	25,000	-	-	-	-	-	-

Water Fund Total	8,519,023	60,128	39,395	-	425,000	2,234,500	3,000,000	2,760,000	8,419,500
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Potential Future Capital Projects

The following list of projects may be included in the Capital Improvements Program based upon funding availability and the priorities of the Town Council. Costs are estimated and subject to change.

Potential Sources	Total Funding Required	Funded through 6/30/2013	FY 14 Current Budget	2015	2016	2017	2018	2019	Total for 5-Yr-CIP
WASTEWATER FUND PROJECTS									
Replacement Membranes Unidentified	1,800,000	-	-	-	-	-	-	1,800,000	1,800,000
699-4094612	-	-	-	-	-	-	-	-	-
Priority Ranking - 1	1,800,000	-	-	-	-	-	-	1,800,000	1,800,000
The Town's water reclamation facility will need to replace the membranes based on the Manufacturer's recommended lifespan of 10 years.									
East End Generator Unidentified	200,000	-	-	-	-	200,000	-	-	200,000
699-4094614	-	-	-	-	-	-	-	-	-
Priority Ranking - 2	200,000	-	-	-	-	200,000	-	-	200,000
Potential Operational Expenditure									
The Town's vehicle and equipment replacement policy includes provisions that call for adequate maintenance of Town vehicles and equipment and for their orderly rehabilitation and replacement within available revenue and budgetary limits.									
West End Pump Station Improv Unidentified	600,000	-	-	-	-	600,000	-	-	600,000
699-4094604	-	-	-	-	-	-	-	-	-
Priority Ranking - 3	600,000	-	-	-	-	600,000	-	-	600,000
This project involves improvements to the West End Pump Station to replace aging equipment, provide back up power, dialing alarm system and meet the specifications of the Town's Facility Standards Manual to make the pump station reliable. The pump station is approximately 30 years old. Initial improvements completed in FY06/07 involved replacement of the pumps, control box and wiring. To bring the pump station up to Facilities Standards Manual (FSM) requirements, more land is required since the pump station may have to be moved.									
Wastewater Fund Total	2,600,000	-	-	-	-	800,000	-	1,800,000	2,600,000
FUNDING SOURCES									
Unidentified	2,600,000	-	-	-	-	800,000	-	1,800,000	2,600,000
Waste Water Fund Total									

GENERAL FUND

PROJECT DETAIL SHEETS

GENERAL FUND PROJECTS
FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: Wayfinding Signs (119-4094100-0140)

STATUS: Complete

PROGRAM DESCRIPTION: Design, fabricate and install a townwide directional wayfinding system of signs to assist residents and visitors to locate Town public facilities and attractions and to promote tourism. This will also include interpretive signage for historic features of Fireman's Field.

CONSTRUCTION START DATE: FY 12 1st Quarter (Jul-Sep)

ESTIMATED COMPLETION DATE: FY 14 1st Quarter (Jul-Sep)

OPERATING IMPACT: Minimal increase in sign maintenance costs.

PLANNED FINANCING

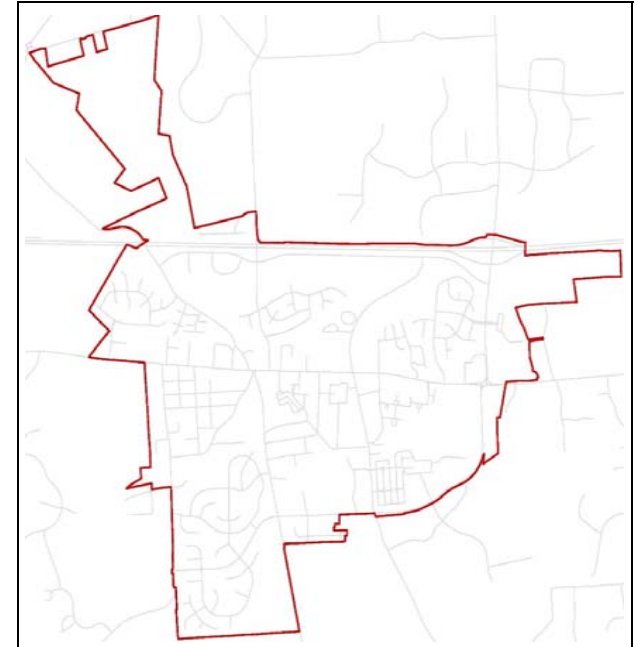
Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Loudoun Co. Settlement	140,000	140,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL	140,000	140,000	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	-	-	-	-	-	-	-	-
Engr. Study/Design	21,685	21,685	-	-	-	-	-	-
Construction	114,374	114,374	-	-	-	-	-	-
Prof. Services	3,941	3,941	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL	140,000	140,000	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Maintenance	200	200	200	200	200	1,000


GOAL ADDRESSED:
2025 Comprehensive Plan

- People and Neighborhoods - Residents and visitors of Purcellville will experience an enhanced quality of life that is characterized by excellent education opportunities, outstanding recreational amenities, diverse and affordable housing, and quality social activities and support systems.
- Environment - Purcellville will be known as a community with high environmental standards and one that protects its heritage, special amenities and scenic views.

GENERAL FUND PROJECTS

FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: Downtown Streetscapes PH 1 (119-4094100-0601)

STATUS: Complete

PROGRAM DESCRIPTION: A phased project to enhance Downtown Purcellville, primarily 21st and 23rd Streets. Partial funding is through the Federal Transportation Enhancement Grant Program. Related work was completed several years ago, and included the downtown parking lot and gazebo. Phase 1 includes the realignment of the 21st and 23rd Street intersection, hardscaping, and sidewalk along 23rd Street. The design for this Phase is complete, the project has been bid and construction will be underway in the 4th quarter of FY11.

CONSTRUCTION START DATE: FY 08 1st Quarter (Jul-Sep)

ESTIMATED COMPLETION DATE: FY 12 4th Quarter (Apr-Jun)

OPERATING IMPACT: The town will maintain the roadway, sidewalks, curb and gutter, crosswalks and storm sewer. Maintenance costs are unchanged for existing roadway and sidewalks that are replaced. Maintenance for new sidewalks is estimated below.

PLANNED FINANCING

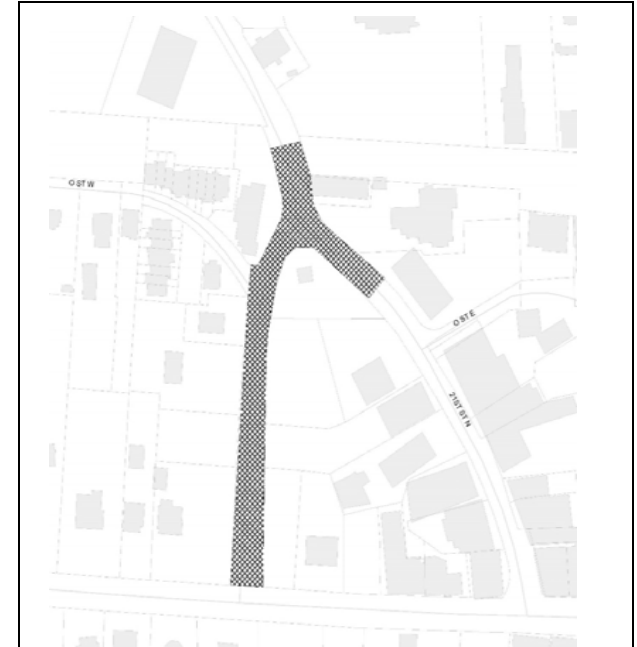
Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Loudoun Co. Settlement	495,000	495,000	-	-	-	-	-	-
Grants-VDOT	1,072,032	1,072,032	-	-	-	-	-	-
Bonds-Sun Trust (08)	36,433	36,433	-	-	-	-	-	-
Cash	33,551	33,551	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL	1,637,016	1,637,016	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	-	-	-	-	-	-	-	-
Engr. Study/Design	-	-	-	-	-	-	-	-
Construction	879,689	879,689	-	-	-	-	-	-
Prof. Services	757,327	757,327	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL	1,637,016	1,637,016	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Lane Mile Maintenance	0	5,100	5,100	5,100	5,100	20,400



GOAL ADDRESSED:

2025 Comprehensive Plan

- Public Utilities and Transportation - New street, pedestrian and trail connections will enhance community connectivity, preserve special community assets, promote attractive environments and improve transportation safety.
- Community Design - New development will enhance the historic fabric of the community, exhibit architectural excellence and create quality pedestrian-scale environments.

GENERAL FUND PROJECTS

TITLE: Downtown Streetscapes PH 2 (119-4094100-0602)

STATUS: In Progress

PROGRAM DESCRIPTION: A phased project to enhance Downtown Purcellville, primarily 21st and 23rd Streets. Partial funding is through the Federal Transportation Enhancement Grant Program. Related work was completed several years ago, and included the downtown parking lot and gazebo. Phase 2 is currently in preliminary design, and includes streetscape elements and right-of-way improvements along N 21st Street, from Main Street north to the terminus of Phase 1.

CONSTRUCTION START DATE: FY 14 3rd Quarter (Jan-Mar)

ESTIMATED COMPLETION DATE: FY 15 2nd Quarter (Oct-Dec)

OPERATING IMPACT: The town will be required to maintain the roadway, sidewalks, curb and gutter, crosswalks and storm sewer. Maintenance costs are unchanged for existing roadway and sidewalks that are replaced. Maintenance for new sidewalks is estimated below.

PLANNED FINANCING

Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Loudoun Co. Settlement	346,769	346,769	-	-	-	-	-	-
Grants-VDOT	1,097,192	1,097,192	-	-	-	-	-	-
Federal Earmark Allocation	499,915	499,915	-	-	-	-	-	-
Cash	85,000	-	85,000	-	-	-	-	85,000
-	-	-	-	-	-	-	-	-
TOTAL	2,028,876	1,943,876	85,000	-	-	-	-	85,000

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	175,000	175,000	-	-	-	-	-	-
Engr. Study/Design	425,000	425,000	-	-	-	-	-	-
Construction	1,213,876	1,173,876	40,000	-	-	-	-	-
Prof. Services	130,000	130,000	-	-	-	-	-	-
Miscellaneous	85,000	40,000	45,000	-	-	-	-	-
TOTAL	2,028,876	1,943,876	85,000	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Lane Mile Maintenance	1,000	1,000	1,000	1,000	1,000	5,000

FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM



GOAL ADDRESSED:

2025 Comprehensive Plan

- Public Utilities and Transportation - New street, pedestrian and trail connections will enhance community connectivity, preserve special community assets, promote attractive environments and improve transportation safety.
- Community Design - New development will enhance the historic fabric of the community, exhibit architectural excellence and create quality pedestrian-scale environments.

GENERAL FUND PROJECTS
FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: Main & Maple Intersect Improvements (119-4094201)

STATUS: In Progress

PROGRAM DESCRIPTION: This project entails adding a right turn lane to each portion of the intersection to reduce the bottlenecks and conflict points by closing driveways near the intersection. This project will also enhance pedestrian & bicycle movement through the addition of crosswalks, a new traffic signal and pedestrian signals. This project was initiated in 2004.

CONSTRUCTION START DATE: FY 07 1st Quarter (Jul-Sep)

ESTIMATED COMPLETION DATE: FY 19 4th Quarter (Apr-Jun)

OPERATING IMPACT: Minimal increase in preventative maintenance costs.

PLANNED FINANCING

Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Grants-VDOT	1,064,768	1,064,768	-	-	-	-	-	-
Loudoun Co. Settlement	15,000	15,000	-	-	-	-	-	-
Bonds-Sun Trust (08)	54,168	54,168	-	-	-	-	-	-
Other	191,564	191,564	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL	1,325,500	1,325,500	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	375,000	375,000	-	-	-	-	-	-
Engr. Study/Design	616,079	616,079	-	-	-	-	-	-
Construction	277,347	277,347	-	-	-	-	-	-
Prof. Services	57,074	57,074	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL	1,325,500	1,325,500	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Maintenance						

Coming Soon

GOAL ADDRESSED:
2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will be recognized for its effective inter-modal transportation system and quality bicycle and pedestrian accommodations. Public rights-of-way will be improved to encourage safe and effective access.
- Public Utilities and Transportation - New street, pedestrian and trail connections will enhance community connectivity, preserve special community assets, promote attractive environments and improve transportation safety.

GENERAL FUND PROJECTS
FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: East Main St. Sidewalk Improvements (119-4094202)

STATUS: In Progress

PROGRAM DESCRIPTION: The purpose of this project is to construct missing sidewalk segments around the Town to promote pedestrian access. Sidewalk is proposed along northside of E. Main Street from Pickwick Dr to Maple Ave. (2400 linear feet)

CONSTRUCTION START DATE: FY 14 3rd Quarter (Jan-Mar)

ESTIMATED COMPLETION DATE: FY 15 3rd Quarter (Jan-Mar)

OPERATING IMPACT: The town will maintain the sidewalks, curb and gutter and storm sewer. Maintenance for new sidewalks is estimated below.

PLANNED FINANCING

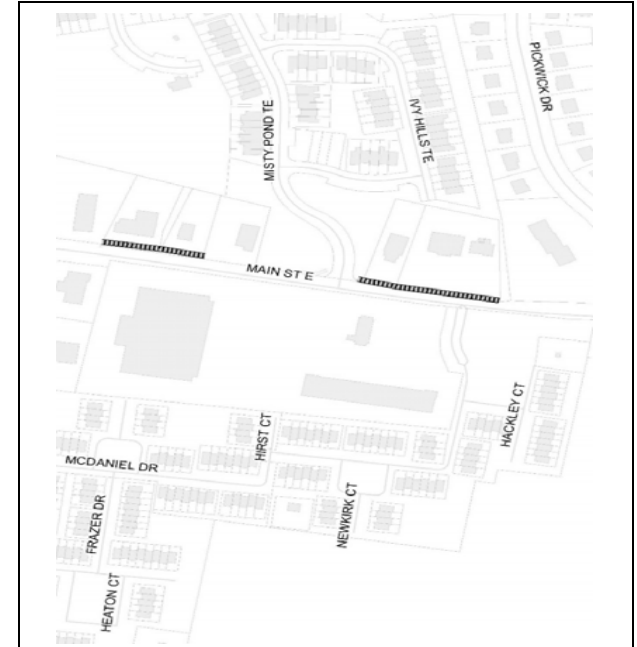
Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Loudoun Co. Settlement	362,134	362,134	-	-	-	-	-	-
Grants-VDOT	344,793	344,793	-	-	-	-	-	-
Bonds-Sun Trust (08)	65,414	65,414	-	-	-	-	-	-
Cash	19,163	19,163	-	-	-	-	-	-
Other	51,156	51,156	-	-	-	-	-	-
TOTAL	842,660	842,660	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	7,500	7,500	-	-	-	-	-	-
Engr. Study/Design	190,000	190,000	-	-	-	-	-	-
Construction	516,427	516,427	-	-	-	-	-	-
Prof. Services	128,733	128,733	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL	842,660	842,660	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Lane Mile Maintenance	1,000	1,000	1,000	1,000	1,000	5,000


GOAL ADDRESSED:
2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will be recognized for its effective inter-modal transportation system and quality bicycle and pedestrian accommodations. Public rights-of-way will be improved to encourage safe and effective access.
- Economic Development - Purcellville's commercial and industrial base will be enhanced through community revitalization efforts and public area improvements to ensure sustainable community growth, affordable and responsive public services, and a high quality of life for residents.

GENERAL FUND PROJECTS

FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: N. 21st St. Sidewalk Improvement (119-4094206)

STATUS: Complete

PROGRAM DESCRIPTION: The purpose of this project is to construct missing sidewalk segments around the Town to promote pedestrian access. N 21st Street Project From Banbury Glen Ct to O St (1700 ft). This sidewalk section will connect 2 residential developments to the Downtown. Project is from the 2004 Sidewalk Priority List Developed by the Parks and Recreation Advisory Board.

CONSTRUCTION START DATE: FY 09 1st Quarter (Jul-Sep)

ESTIMATED COMPLETION DATE: FY 14 2nd Quarter (Oct-Dec)

OPERATING IMPACT: The town will maintain the roadway, sidewalks, curb and gutter and storm sewer. Maintenance costs are unchanged for existing roadway and sidewalks that are replaced. Maintenance for new sidewalks, curb and gutter and storm sewer is estimated below.

PLANNED FINANCING

Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Loudoun Co. Settlement	346,727	346,727	-	-	-	-	-	-
Grants-VDOT	1,056,951	1,056,951	-	-	-	-	-	-
Bonds-Sun Trust (08)	43,485	43,485	-	-	-	-	-	-
Cash	712	712	-	-	-	-	-	-
Other	2,314	2,314	-	-	-	-	-	-
TOTAL	1,450,189	1,450,189	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	34,712	34,712	-	-	-	-	-	-
Engr. Study/Design	255,883	255,883	-	-	-	-	-	-
Construction	1,021,198	1,021,198	-	-	-	-	-	-
Prof. Services	138,396	138,396	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL	1,450,189	1,450,189	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Lane Mile Maintenance	2,000	2,000	2,000	2,000	2,000	10,000



GOAL ADDRESSED:

2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will be recognized for its effective inter-modal transportation system and quality bicycle and pedestrian accommodations. Public rights-of-way will be improved to encourage safe and effective access.
- Public Utilities and Transportation - New street, pedestrian and trail connections will enhance community connectivity, preserve special community assets, promote attractive environments and improve transportation safety.

GENERAL FUND PROJECTS
FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: Southern Collector Road (119-4094253)

STATUS: Complete

PROGRAM DESCRIPTION: Complete the final segment of the Southern Collector Road

CONSTRUCTION START DATE: FY 12 3rd Quarter (Jan-Mar)

ESTIMATED COMPLETION DATE: FY 14 1st Quarter (Jul-Sep)

OPERATING IMPACT: Additional maintenance costs offset by increase in VDOT's maintenance payments.

PLANNED FINANCING

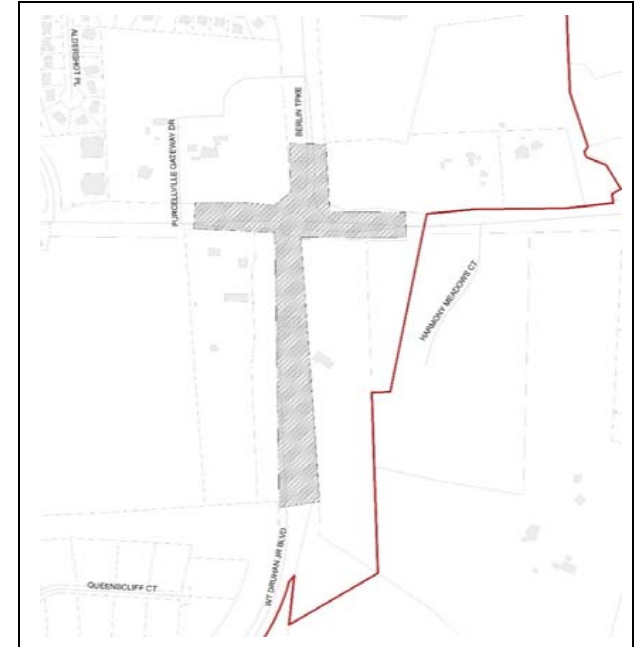
Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Loudoun Co. Settlement	2,097,657	2,097,657	-	-	-	-	-	-
Grants-VDOT	2,834,000	2,834,000	-	-	-	-	-	-
Bonds-Sun Trust (08)	2,636	2,636	-	-	-	-	-	-
Bonds-Cardinal	1,986,000	1,986,000	-	-	-	-	-	-
Cash	2,940	2,940	-	-	-	-	-	-
TOTAL	6,923,233	6,923,233	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	740,361	740,361	-	-	-	-	-	-
Engr. Study/Design	1,076,915	1,076,915	-	-	-	-	-	-
Construction	4,492,636	4,492,636	-	-	-	-	-	-
Prof. Services	613,321	613,321	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL	6,923,233	6,923,233	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Lane Mile Maintenance	12,400	12,400	12,400	12,400	12,400	62,000


GOAL ADDRESSED:
2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will be recognized for its effective inter-modal transportation system and quality bicycle and pedestrian accommodations. Public rights-of-way will be improved to encourage safe and effective access.
- Public Utilities and Transportation - New street, pedestrian and trail connections will enhance community connectivity, preserve special community assets, promote attractive environments and improve transportation safety.

GENERAL FUND PROJECTS
FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: Country Club & 33rd Street Improvements (119-4094272)

STATUS: Complete

PROGRAM DESCRIPTION: Road improvements & repairs to existing Infrastructure. Repairs include regrading, compaction and subbase enhancements.

CONSTRUCTION START DATE: FY 12 3rd Quarter (Jan-Mar)

ESTIMATED COMPLETION DATE: FY 13 4th Quarter (Apr-Jun)

OPERATING IMPACT: Maintenance costs unchanged since only replacement existing roadway/infrastructure.

PLANNED FINANCING

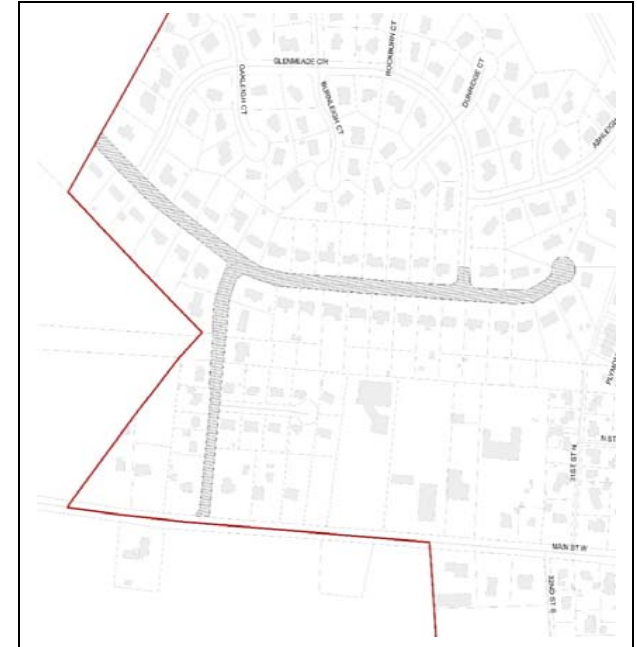
Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Loudoun Co. Settlement	875,743	875,743	-	-	-	-	-	-
Grants-VDOT	587,823	587,823	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL	1,463,566	1,463,566	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	-	-	-	-	-	-	-	-
Engr. Study/Design	145,000	145,000	-	-	-	-	-	-
Construction	1,278,566	1,278,566	-	-	-	-	-	-
Prof. Services	40,000	40,000	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL	1,463,566	1,463,566	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Lane Mile Maintenance	0	0	0	0	0	0


GOAL ADDRESSED:
2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will be recognized for its effective inter-modal transportation system and quality bicycle and pedestrian accommodations. Public rights-of-way will be improved to encourage safe and effective access.
- Public Utilities and Transportation - New street, pedestrian and trail connections will enhance community connectivity, preserve special community assets, promote attractive environments and improve transportation safety.

GENERAL FUND PROJECTS

FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: County Funded Fireman's Field Upgrades (119-4094278)

STATUS: In Progress

PROGRAM DESCRIPTION: The project covers the design and construction of a control booth at the main entry point of Fireman's Field and the consolidation of several storage and maintenance sheds in to a single facility with use shared by Town, County and athletic league users. Due to a historic conservation easment on the property, all design elements are subject to the review and approval of the Virginia Department of Historic Resources.

CONSTRUCTION START DATE: FY 13 1st Quarter (Jul-Sep)

ESTIMATED COMPLETION DATE: FY 14 4th Quarter (Apr-Jun)

OPERATING IMPACT: Replaces existing buildings. Assume maintenance costs annually are .5% of building construction cost.

PLANNED FINANCING

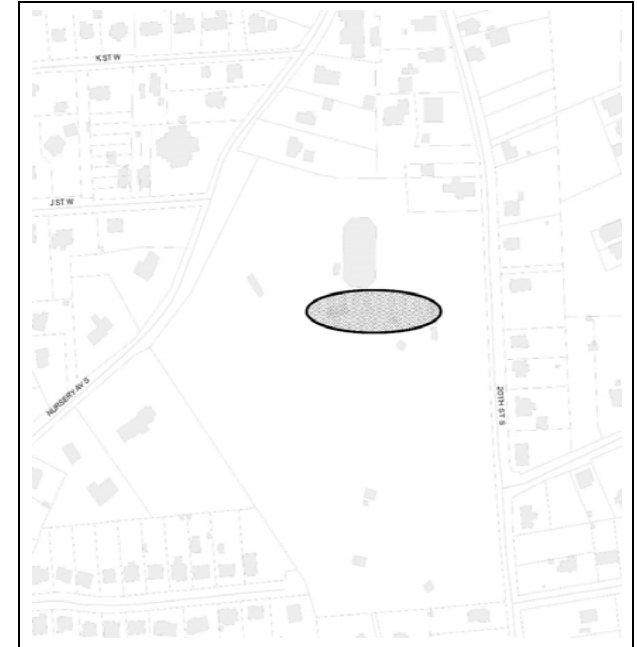
Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Funding from County	450,000	450,000	-	-	-	-	-	-
Cash	150,000	150,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL	600,000	600,000	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	-	-	-	-	-	-	-	-
Engr. Study/Design	81,700	81,700	-	-	-	-	-	-
Construction	457,000	457,000	-	-	-	-	-	-
Prof. Services	46,300	46,300	-	-	-	-	-	-
Miscellaneous	15,000	15,000	-	-	-	-	-	-
TOTAL	600,000	600,000	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Maintenance	1,800	1,800	1,800	1,800	1,800	9,000



GOAL ADDRESSED:

2025 Comprehensive Plan

- People and Neighborhoods - Residents and visitors of Purcellville will experience an enhanced quality of life that is characterized by excellent education opportunities, outstanding recreational amenities, diverse and affordable housing, and quality social activities and support systems.
- People and Neighborhoods - Purcellville will be recognized as a community dedicated to supporting and promoting arts and culture.

GENERAL FUND PROJECTS
FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: A Street Sidewalk (119-4094280)

STATUS: In Progress

PROGRAM DESCRIPTION: Construction of a pedestrian access from Orchard Brook Court to Valley Springs Drive. The installation of this critical piece of sidewalk/trail will provide a connection from the neighborhoods of Hirst Farm and Locust Grove to the Blue Ridge Middle School.

CONSTRUCTION START DATE: FY 14 3rd Quarter (Jan-Mar)

ESTIMATED COMPLETION DATE: FY 15 4th Quarter (Apr-Jun)

OPERATING IMPACT: The town will be required to maintain the shared use path.

PLANNED FINANCING

Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Funding from County	730,000	730,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL	730,000	730,000	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	-	-	-	-	-	-	-	-
Engr. Study/Design	120,400	120,400	-	-	-	-	-	-
Construction	482,000	482,000	-	-	-	-	-	-
Prof. Services	127,600	127,600	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL	730,000	730,000	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Maintenance	0	4,000	4,000	4,000	4,000	16,000


GOAL ADDRESSED:
2025 Comprehensive Plan

- Public Utilities and Transportation - New street, pedestrian and trail connections will enhance community connectivity, preserve special community assets, promote attractive environments and improve transportation safety.
- Public Utilities and Transportation - Purcellville will be recognized for its effective inter-modal transportation system and quality bicycle and pedestrian accommodations. Public rights-of-way will be improved to encourage safe and effective access.

GENERAL FUND PROJECTS
FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: Future NVTa Project

STATUS: New

PROGRAM DESCRIPTION: Transportation project that meets NVTa guidelines for reducing congestion.

CONSTRUCTION START DATE: FY 15 2nd Quarter (Oct-Dec)

ESTIMATED COMPLETION DATE: FY 16 1st Quarter (Jul-Sep)

OPERATING IMPACT: The Town will maintain the streets.

PLANNED FINANCING

Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
HB 2313 Funding	368,337	-	368,337	-	-	-	-	368,337
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL	368,337	-	368,337	-	-	-	-	368,337

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	25,000	-	25,000	-	-	-	-	25,000
Engr. Study/Design	80,000	-	80,000	-	-	-	-	-
Construction	238,337	-	238,337	-	-	-	-	-
Prof. Services	25,000	-	25,000	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL	368,337	-	368,337	-	-	-	-	25,000

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Lane Mile Maintenance						

Coming Soon

GOAL ADDRESSED:
2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will be recognized for its effective inter-modal transportation system and quality bicycle and pedestrian accommodations. Public rights-of-way will be improved to encourage safe and effective access.
- Public Utilities and Transportation - New street, pedestrian and trail connections will enhance community connectivity, preserve special community assets, promote attractive environments and improve transportation safety.

WATER FUND

PROJECT DETAIL SHEETS

WATER FUND PROJECTS

FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: Nature Park Wells (599-4094506)

STATUS: In Progress

PROGRAM DESCRIPTION: This project has involved the feasibility review, design and construction of a new water source system that can meet the short & intermediate time period needs of the Town. This project will be one of the recommendations from the 2007 Water Resources Study to increase the Town's water supply. Since FY 2009/2010, money has budgeted to initiate the process of implementing those sources identified in the water resources study.

CONSTRUCTION START DATE: FY 14 3rd Quarter (Jan-Mar)

ESTIMATED COMPLETION DATE: FY 15 1st Quarter (Jul-Sep)

OPERATING IMPACT: Will require pump replacement in 2018.

PLANNED FINANCING

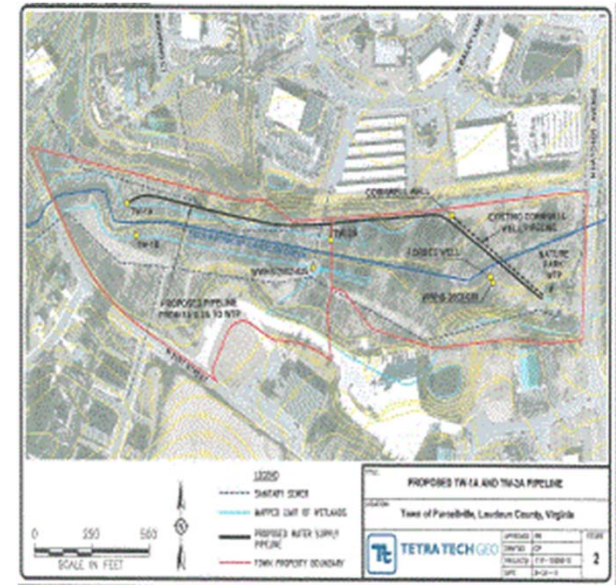
Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Bonds-Sun Trust (08)	2,106,092	2,106,092	-	-	-	-	-	-
Bonds-RBC (10)	2,200,100	2,200,100	-	-	-	-	-	-
Bonds-Cardinal Bank	287,372	287,372	-	-	-	-	-	-
Other	42,045	42,045	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL	4,635,609	4,635,609	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	2,205,362	2,205,362	-	-	-	-	-	-
Engr. Study/Design	1,415,298	1,415,298	-	-	-	-	-	-
Construction	787,187	787,187	-	-	-	-	-	-
Prof. Services	212,535	212,535	-	-	-	-	-	-
Miscellaneous	15,227	15,227	-	-	-	-	-	-
TOTAL	4,635,609	4,635,609	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Maintenance				8,000		



GOAL ADDRESSED:

2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.
- Public Utilities and Transportation - Utility systems will be encouraged to be cost-effective, efficient, and inclusive of state-of-the-art technology that promotes environmental protection, conservation and green development.

WATER FUND PROJECTS
FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: Water Line Replacement on N 21st Street (599-4094526)

STATUS: In Progress

PROGRAM DESCRIPTION: Waterline replacement of approximately 1200 LF of aging 12" waterline located on North 21st. This is a portion of the N. 21st Street waterline that is identified in Olver, Inc's. final report as due for replacement within the next new few years. Project is split into two parts. Part 1 will be replaced during the construction of the Downtown Enhancements project. Part 2 will coincide with the N 21st Street Sidewalk Project.

CONSTRUCTION START DATE: FY 12 1st Quarter (Jul-Sep)

ESTIMATED COMPLETION DATE: FY 14 1st Quarter (Jul-Sep)

OPERATING IMPACT: Reduction in costs associated with waterline breaks.

PLANNED FINANCING

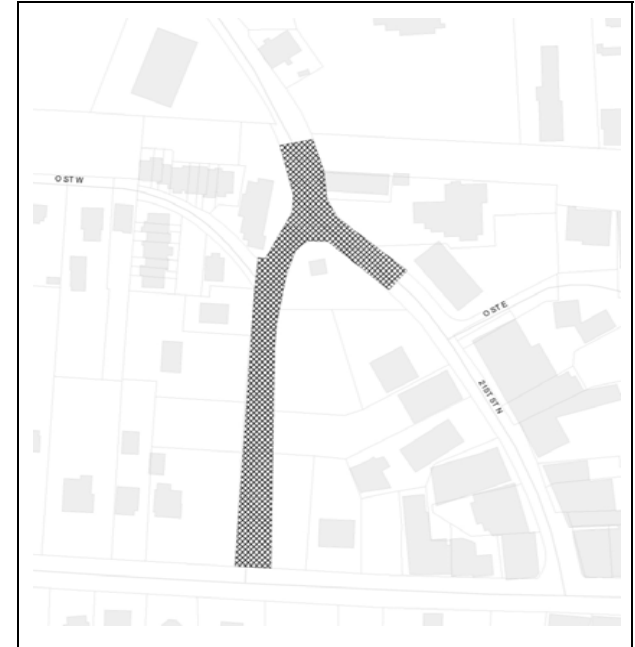
Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Bonds-Sun Trust (08)	423,272	423,272	-	-	-	-	-	-
Cardinal Bank (12)	2,500	2,500	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL	425,772	425,772	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	-	-	-	-	-	-	-	-
Engr. Study/Design	11,286	11,286	-	-	-	-	-	-
Construction	414,486	414,486	-	-	-	-	-	-
Prof. Services	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL	425,772	425,772	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Maintenance	200	200	200	200	200	1,000


GOAL ADDRESSED:
2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.
- Public Utilities and Transportation - Utility systems will be encouraged to be cost-effective, efficient, and inclusive of state-of-the art technology that promotes environmental protection, conservation and green development.

WATER FUND PROJECTS

FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM

TITLE: Country Club & 33rd Waterline Replacement (599-4094528)

STATUS: In Progress

PROGRAM DESCRIPTION: This project entails replacing 976 linear ft. of 6-inch watermain located on 33rd Street and approximately 2,165 liner ft. of existing watermain. This project will be concominantly with road re-construction of 33rd Street and Country Club to minimize disturbance and reduce mobilization costs.

CONSTRUCTION START DATE: FY 12 1st Quarter (Jul-Sep)

ESTIMATED COMPLETION DATE: FY 14 3rd Quarter (Jan-Mar)

OPERATING IMPACT: Reduction in costs associated with waterline breaks.

PLANNED FINANCING

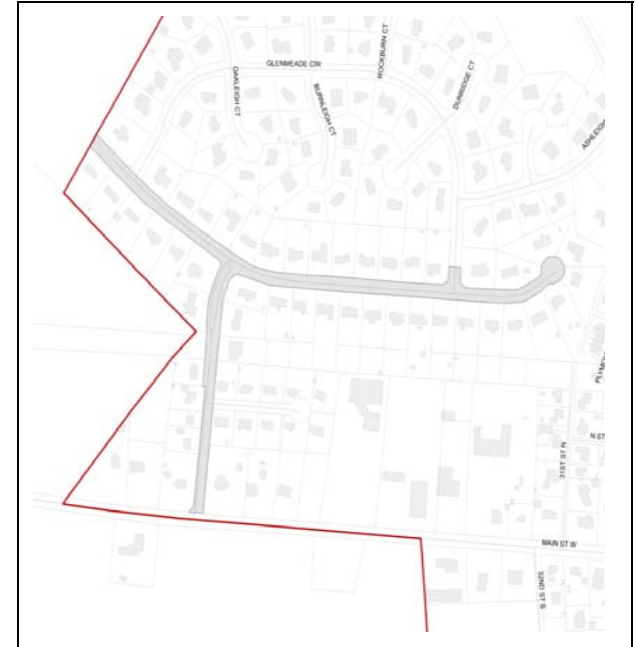
Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Bonds-Sun Trust (08)	614,196	614,196	-	-	-	-	-	-
Bonds-Cardinal Bank	305,838	305,838	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL	920,034	920,034	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	-	-	-	-	-	-	-	-
Engr. Study/Design	83,424	83,424	-	-	-	-	-	-
Construction	781,117	781,117	-	-	-	-	-	-
Prof. Services	55,493	55,493	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL	920,034	920,034	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Maintenance	200	200	200	200	200	1,000



GOAL ADDRESSED:

2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.
- Public Utilities and Transportation - Utility systems will be encouraged to be cost-effective, efficient, and inclusive of state-of-the art technology that promotes environmental protection, conservation and green development.

WATER FUND PROJECTS**FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM****TITLE:** Main St. Well Electrical Improvements (599-4094530)**STATUS:** In Progress

PROGRAM DESCRIPTION: The existing electrical equipment is in need of replacement and will require to be brought up to code. Currently there is no back up power for the main street well treatment facilities. This project will make the necessary electrical improvements will providing back up generation to the facilities.

CONSTRUCTION START DATE: FY 14 3rd Quarter (Jan-Mar)**ESTIMATED COMPLETION DATE:** FY 15 3rd Quarter (Jan-Mar)**OPERATING IMPACT:** Will provide emergency power and reliability of the water supply to our customers.**PLANNED FINANCING**

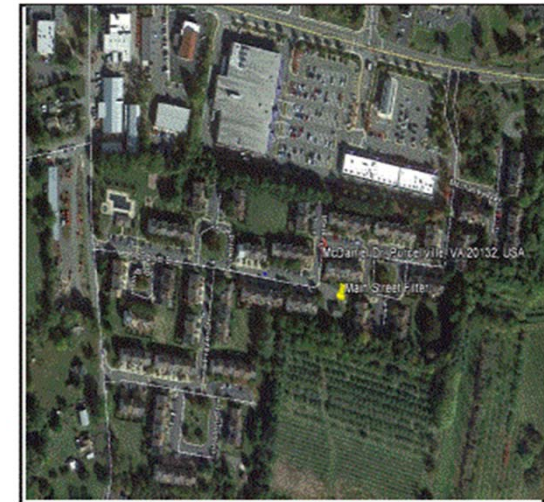
Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Bonds-Sun Trust (08)	18,210	18,210	-	-	-	-	-	-
Bonds-Cardinal Bank	392,290	392,290	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL	410,500	410,500	-	-	-	-	-	-

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	-	-	-	-	-	-	-	-
Engr. Study/Design	10,000	10,000	-	-	-	-	-	-
Construction	385,500	385,500	-	-	-	-	-	-
Prof. Services	15,000	15,000	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL	410,500	410,500	-	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Maintenance	1,000	1,000	1,000	1,000	1,000	5,000

**GOAL ADDRESSED:****2025 Comprehensive Plan**

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.
- Public Utilities and Transportation - Utility systems will be encouraged to be cost-effective, efficient, and inclusive of state-of-the art technology that promotes environmental protection, conservation and green development.

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WASTEWATER FUND

PROJECT DETAIL SHEETS

WASTEWATER FUND PROJECTS**FY 2015-2019 CAPITAL IMPROVEMENTS PROGRAM****TITLE:** I & I Improvements & CMOM Compliance (699-4094603)**STATUS:** In Progress

PROGRAM DESCRIPTION: This project involves the design and implementation of recommendations from the Inflow and Infiltration (I & I) Study to reduce the flow to the BSWF during storm events. I&I introduced into the sewer system adds to the water that needs to be treated at the wastewater plant, increasing operations cost and reducing treatment effectiveness. Corrections to the pipelines and manholes to reduce this excess water entering the system helps improve the treatment at the BSWF as well as decreasing the possibility of sewer back ups.

CONSTRUCTION START DATE: FY 10 1st Quarter (Jul-Sep)**ESTIMATED COMPLETION DATE:** FY 15 4th Quarter (Apr-Jun)**OPERATING IMPACT:** Increase in operations and maintenance costs.**PLANNED FINANCING**

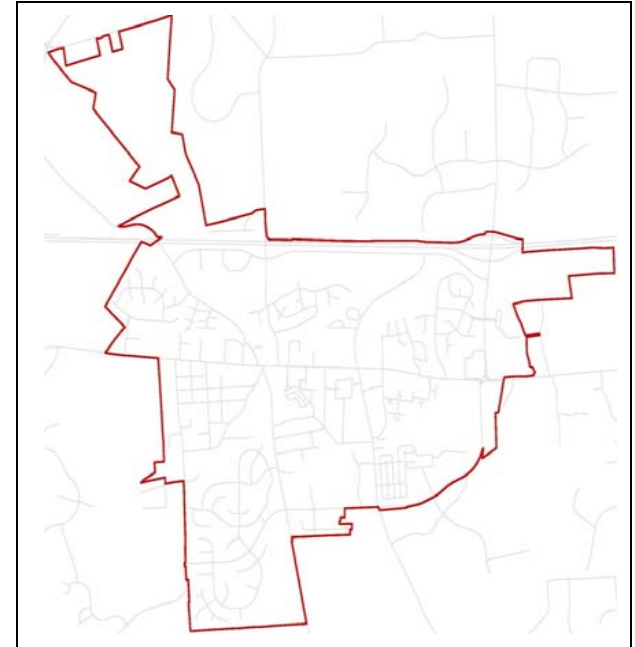
Sources:	Total Funding Required	Funded through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Bonds-Bank of America	336,012	336,012	-	-	-	-	-	-
Bonds-Sun Trust (08)	1,696,078	1,696,078	-	-	-	-	-	-
-	350,000	-	350,000	-	-	-	-	350,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL	2,382,090	2,032,090	350,000	-	-	-	-	350,000

PLANNED EXPENDITURES

Uses:	Total Project Cost	Expended through 6/30/14	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Land / Row / Legal	9,625	9,625	-	-	-	-	-	-
Engr. Study/Design	325,023	280,023	45,000	-	-	-	-	-
Construction	1,957,843	1,667,843	290,000	-	-	-	-	-
Prof. Services	89,459	74,459	15,000	-	-	-	-	-
Miscellaneous	140	140	-	-	-	-	-	-
TOTAL	2,382,090	2,032,090	350,000	-	-	-	-	-

OPERATING IMPACT

Operating/Maintenance:	2015	2016	2017	2018	2019	Total for 5-Yr CIP
Maintenance	500	500	500	500	500	2,500

**GOAL ADDRESSED:****2025 Comprehensive Plan**

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.
- Public Utilities and Transportation - Utility systems will be encouraged to be cost-effective, efficient, and inclusive of state-of-the art technology that promotes environmental protection, conservation and green development.

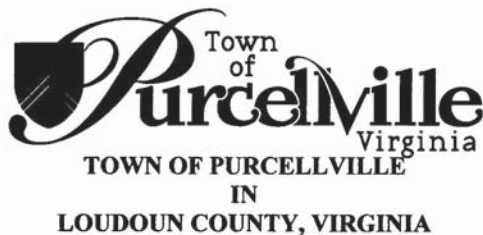
Supplemental Information

This section provides relevant information to facilitate understanding of the budget document and the budget operating environment.

- Budget Adoption Resolution
- Master Tax & Fee Schedule
- Tax Rate History
- Vehicle and Equipment Purchase/Replacement Schedule
- Glossary of Budget Terms

Mayor
Robert W. Lazaro, Jr.

Council
Thomas A. Priscilla, Jr.
James O. Wiley
Joan Lehr
J. Keith Melton, Jr.
John A. Nave
Patrick McConville II



Town Manager
Robert W. Lohr, Jr.

Assistant Town Manager
J. Patrick Childs

221 S. Nursery Avenue
Purcellville, VA 20132
(540) 338-7421
Fax: (540) 338-6205
www.purcellvilleva.gov

RESOLUTION NO. 14-05-14

**PRESENTED:
ADOPTED:**

**May 27, 2014
June 10, 2014**

A RESOLUTION: TO ADOPT THE BUDGET FOR FY 2015; TO APPROPRIATE EXPENDITURES FOR FY 2015; TO AUTHORIZE BUDGET AMENDMENTS AND SUPPLEMENTAL APPROPRIATIONS; AND TO AUTHORIZE AND DIRECT THE TOWN MANAGER TO TAKE ALL STEPS NECESSARY TO EFFECTUATE THE IMPLEMENTATION OF THIS RESOLUTION

WHEREAS, pursuant to Section 15.2-2503 of the Code of Virginia (1950), as amended, the Town Council must approve for fiscal planning purposes a budget that contains a complete and itemized classified plan of all contemplated expenditures, all estimated revenues, and all estimated borrowings for the Town during the fiscal year beginning July 1, 2014 and ending June 30, 2015 ("FY 2015"); and

WHEREAS, the Town Manager has prepared for FY 2015 a budget entitled *Proposed Fiscal Year 2015 Fiscal Plan and & Capital Improvement Program Fiscal Year 2015-2019* ("FY2015 Budget"), which was considered and discussed by Town Council through a series of work sessions; and

WHEREAS, the Town Council has directed staff to change the FY 2015 Budget to reflect certain changes, which are listed in a document entitled *Summary of Changes to the FY 2015 Budget*; and

WHEREAS, the FY 2015 Budget, as it is to be amended by the *Summary of Changes to the FY2015 Budget*, has been duly advertised and meets all requirements of the Code of Virginia; and

WHEREAS, pursuant to Section 15.2-2506 of the Code of Virginia (1950), as amended, in addition to adopting a budget each fiscal year, the Town Council must also take action to appropriate all funds to be expended each fiscal year, before the Town may either obligate or spend such funds; and

WHEREAS, pursuant to Section 15.2-2506 of the Code of Virginia (1950), as amended, the Town must spend all appropriated funds in the same fiscal year for

A RESOLUTION: TO ADOPT THE BUDGET FOR FY 2015; TO APPROPRIATE EXPENDITURES FOR FY 2015; TO AUTHORIZE BUDGET AMENDMENTS AND SUPPLEMENTAL APPROPRIATIONS; AND TO AUTHORIZE AND DIRECT THE TOWN MANAGER TO TAKE ALL STEPS NECESSARY TO EFFECTUATE THE IMPLEMENTATION OF THIS RESOLUTION

which they were appropriated, unless the Town Council votes to re-appropriate unspent funds for expenditure in the following fiscal year; and

WHEREAS, the Town Council appropriated in FY2014 certain capital improvement project funds that were not fully expended in FY2014.

NOW, THEREFORE, the Council of the Town of Purcellville, Virginia hereby resolves:

SECTION I. The FY 2015 Budget is hereby approved and adopted in its entirety subject to the incorporation by Staff of all changes listed in the *Summary of Changes to the FY2015 Budget*. The FY2015 Budget shall include fund categories and budgeted expenditures for such fund categories as follows: General Fund, **\$9,695,991**; Parks and Recreation Fund, **\$515,557**; Utility Funds (includes Water Fund and Wastewater Fund), **\$7,182,131**; and Capital Projects Funds, **\$803,337**.

SECTION II. The budgeted expenditures in each fund category, as reflected in the FY2015 Budget and the *Summary of Changes to the FY2015 Budget*, are hereby appropriated.

SECTION III. The capital improvement project funds that were appropriated in FY2014 for expenditure in the General, Water, and Wastewater Funds, but not spent in FY2014, are hereby re-appropriated for expenditure in FY2015, in amounts not to exceed the following: General Fund: **\$5,546,750**; Water Fund: **\$820,000**; and Wastewater Fund: **\$157,675**.

SECTION IV. Amendments to the FY2015 Budget and supplemental appropriations may be enacted by the Town Council by resolution from time to time.

SECTION V. The Town Manager is hereby authorized and directed to take all appropriate administrative actions necessary and prudent to effectuate implementation of

A RESOLUTION:

TO ADOPT THE BUDGET FOR FY 2015; TO APPROPRIATE EXPENDITURES FOR FY 2015; TO AUTHORIZE BUDGET AMENDMENTS AND SUPPLEMENTAL APPROPRIATIONS; AND TO AUTHORIZE AND DIRECT THE TOWN MANAGER TO TAKE ALL STEPS NECESSARY TO EFFECTUATE THE IMPLEMENTATION OF THIS RESOLUTION

this Resolution including, but not limited to, transferring money within and between funds, paying all short and long term debt due, and establishing necessary encumbrances at the end of the fiscal year.

SECTION VI. All prior budgets, ordinances, and resolutions in conflict herewith are hereby repealed.

SECTION VII. If any provision of this Resolution is declared invalid, the decision shall not affect the validity of the Resolution as a whole or any remaining provisions of the Resolution.

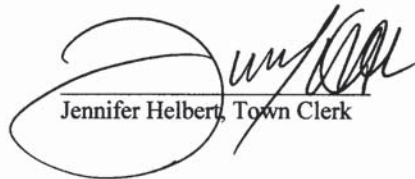
SECTION VIII. This Resolution shall be effective July 1, 2015.

PASSED THIS 10th DAY OF JUNE, 2014



Robert W. Lazaro, Jr., Mayor
Town of Purcellville

ATTEST:



Jennifer Helbert, Town Clerk

**Town of Purcellville
Master Tax & Fee Schedule
Updated June 10, 2014**

<u>Category</u>	<u>Tax Rate or Fee</u>	<u>State Code Reference</u>
Real Estate Tax	.21 per \$100	(Virginia Code §58.1-3200)
Fireman's Field Service Tax District	.035 per \$100	(Virginia Code §15.2-2400)
Personal Property Tax: Vehicles Vehicles- Qualified Volunteers Business Property	1.05 per \$100 .01 per \$100 .55 per \$100	(Virginia Code §58.1-3500)
Motor Vehicle Decals Automobiles Motor Cycle Antique Military Transfer Penalty for Late Purchase Lost Decal Qualified vehicle - volunteer	\$25.00 \$15.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 No fee	(Virginia Code §46.2-752)
Meals Tax	5%	(Virginia Code §58.1-3840)
Cigarette Tax	.65 per pack	(Virginia Code §58.1-3840)
Transient Occupancy Tax	3% of amount paid for lodging or use of space	(Virginia Code §58.1-3840)
Business License Business License Tax: Business Service Contractor, Builder, Developer Direct Sellers >\$4,000 Financial Service Fortune Teller Hotel, Motel, Rooming House Massage Therapy Nonprofit Organization Personal Service Professional Public Utilities	Rates per category / value of gross receipts \$.17/\$100 gross receipts \$.14/\$100 gross receipts \$.17/\$100 gross receipts \$.17/\$100 gross receipts \$.17/\$100 gross receipts \$.17/\$100 gross receipts \$.17/\$100 gross receipts None- must provide 501(c)(3) \$.17/\$100 gross receipts \$.17/\$100 gross receipts 1/2 of 1% gross receipts	(Virginia Code §58.1-3703)

**Town of Purcellville
Master Tax & Fee Schedule
Updated June 10, 2014**

<u>Category</u>	<u>Tax Rate or Fee</u>	<u>State Code Reference</u>
Repair Service	\$.17/\$100 gross receipts	(Virginia Code §58.1-3703)
Real Estate Service and Lessors of Real Property (dwellings 3 or more)	\$.17/\$100 gross receipts	
Repair Service	\$.17/\$100 gross receipts	
Restaurant	\$.17/\$100 gross receipts	
Retail Merchant	\$.17/\$100 gross receipts	
Wholesale Merchant	\$.05/\$100 purchases of goods of sale	
Manufacturer	None	
Itinerant Merchant or Peddler	\$500 annual flat rate	
Carnival/Amusement	\$500 per event	
Coliseum, Arenas (public, +10,000 capacity)	\$500 annual flat rate	
Savings & Loan, Credit Union	\$50 annual flat rate	
Photographer- no VA established business	\$30 annual flat rate	
Minimum License Fee	\$20	
Farm & Community Market Fee	\$20 per space	(Town Code Ord # 10.12.02)
Penalty	10%	(Virginia Code § 58-1-3916)
Interest	10% per annum	(Virginia Code § 58-1-3916)
Electric Utility Tax:		(Virginia Code §58.1-3814)
Residential	\$1.05 plus \$.0011363 on each kwh	
Commercial	\$1.72 plus \$.010204 on each kwh	
Industrial	\$1.72 plus \$.010204 on each kwh	
Right of Way Use Application Fee	\$40.00	(Virginia Code § 56-468.1)
Right of Way Reinstatement Fee	\$30.00	(Virginia Code § 56-468.1)
Right of Way Performance Guarantee Fee	100% of Project Cost	(Virginia Code § 56-468.1)
Bank Franchise Tax	Per State Code 58.1, Chapter 12, Bank Franchise Tax	(Virginia Code §58.1 Chapter 12)
Community Events Sign	\$55 (in Town org)/ \$65 (out of Town org)	
Train Station Fees		
Full day Use (12 hours)	\$200	
Half day Use (6 hours)	\$100	
Four Hour Block	\$75	
Two Hour Block	\$50	
One Hour Block	\$40	
Non Profits with 501C3 Status	\$10 per use	
HOA's	\$200 for 12 uses per year	

**Town of Purcellville
Master Tax & Fee Schedule
Updated June 10, 2014**

<u>Category</u>	<u>Tax Rate or Fee</u>	<u>State Code Reference</u>
Bad Check Fee	Bad check fee \$50	(Virginia Code § 15.2-106)
Mowing Fee	Cost of Contractor Mowing	
Certified Letter Fee - Violation Notice	Current USPS Rate	
Certified Letter Fee - Invoice	Current USPS Rate	
Ordinance Mowing Administrative Fee	20% of Fees	
Community Garden Rental Fee	\$25.00	
Community Garden Security Deposit	\$50.00 (Refundable)	

**Town of Purcellville
Police Fine & Fee Schedule
Updated June 10, 2014**

<u>Category</u>	<u>Fines & Fees</u>	<u>Va. Code Reference</u>
Child restraint/safety belt violation (under 18 years; first offense - pay fine only)	\$50.00	
Disabled parking violation	\$150.00	
Driving wrong way on one-way street	\$30.00	
Earphones while driving	\$25.00	
Equipment violation (each charge)	\$30.00	
Expired rejection sticker	\$50.00	
Failure to dim headlights while moving	\$30.00	
Failure to display license plates	\$25.00	
Failure to drive on right side of highway	\$30.00	
Failure to give proper signal	\$30.00	(Virginia Code § 46.2-851)
Failure to have vehicle inspected	\$30.00	
Failure to correct defects	\$50.00	
Failure to obey highway signs	\$30.00	(Virginia Code § 46.2-830)
Failure to obey traffic lights	\$100.00	(Virginia Code § 46.2-833)
Evasion of traffic control device	\$50.00	
Failure to obtain registration	\$25.00	
Failure to secure load	\$30.00	
Failure to use seat belt (pay fine only)	\$25.00	
Failure to yield right of way	\$30.00	(Virginia Code § 46.2-820 to § 46.2-829)
Following too closely	\$30.00	(Virginia Code § 46.2-816)
Illegal radar detector	\$40.00	

**Town of Purcellville
Police Fine & Fee Schedule
Adopted June 11, 2013**

<u>Category</u>	<u>Fines & Fees</u>	<u>Va. Code Reference</u>
Impeding flow of traffic	\$30.00	
Improper lane change	\$30.00	
Improper passing	\$30.00	
Improper towing	\$30.00	
Improper U-turn	\$30.00	(Virginia Code § 46.2-845)
Speeding (other than in a residence zone, highway work zone or school crosswalk)	\$6.00 per MPH over speed limit	(Virginia Code § 46.2-870 to § 46.2-876)
Speeding in residence zone	\$200.00 plus \$8.00 per MPH over speed limit	(Virginia Code § 46.2-878.2)
Highway Safety Corridor moving violation (double the prepayable fine)	(double the prepayable fine)	(Virginia Code § 46.2-947)

**Town of Purcellville
Community Development Fee Schedule
Updated June 10, 2014**

Application Category	Application Type	Fees	Va Code Reference
Subdivision	<i>Pre-Application Review</i>	\$250	(Virginia Code § 15.2-2241)
	<i>Preliminary Plat</i>	\$100 authorization + \$2,500 + \$100/lot + cost of engineering consultant review (ECR) (consultant cost not to exceed \$2,500)	(Virginia Code § 15.2-2241)
Fireman's Field Service Ta	(Virginia Code §15.2-2400)		
	<i>Preliminary Plat</i>		
	<i>Preliminary Plat Revision (minor revision to approved preliminary plat)</i>	\$300+ cost of ECR (ECR cost not to exceed \$1,500)	(Virginia Code § 15.2-2241)
	<i>Minor Subdivision Plat</i>	\$500 + \$100 per lot (3 lots or less)	(Virginia Code § 15.2-2241)
	<i>Subdivision Plat</i>	\$4,000 + \$100/lot + ECR (ECR not to exceed \$2,500)	(Virginia Code § 15.2-2241)
	<i>Final Plat(after prelim plat approval, may be phased if phasing is approved with prelim plat)</i>	\$1,500 + \$100/lot	(Virginia Code § 15.2-2241)
	<i>Construction Plans (Public Facility Construction Plans)</i>	\$1,500 + 1% of value of public improvements + cost of ECR (ECR not to exceed \$2,500)	(Virginia Code § 15.2-2241)
	<i>Additional Submissions</i> (applies to all plats & plans)	2 nd & subsequent: \$500 + cost of ECR (ECR not to exceed \$1,500)	(Virginia Code § 15.2-2241)
			(Virginia Code § 15.2-2241)
	<i>Revisions to</i> <i>Approved Construction plans</i>	\$500 + cost of ECR (ECR not to exceed \$1,500)	(Virginia Code § 15.2-2241)
			(Virginia Code § 15.2-2241)
	<i>Boundary line adjustment & lot consolidation plats</i>	\$250 for single party; \$500 for 2 or more parties; + cost of Town attorney review (cost of review not to exceed \$300)	(Virginia Code § 15.2-2241)
	<i>Other plats (Easement plats, correction plats, etc)</i>	\$500 plus \$50 per lot + cost of Town Attorney review	(Virginia Code § 15.2-2241)
	<i>Variation or Exception</i>	\$500 for one; \$250 for each additional in same application; plus cost of public hearing, if required	(Virginia Code § 15.2-2241)
Grading Plan	<i>First Submission</i>	\$500 + \$20 per acre + the cost of ECR (ECR cost not to exceed \$1,500)	(Virginia Code § 15.2-2241)
			(Virginia Code § 15.2-2241)
	<i>Additional Submissions</i>	2 nd & subsequent: \$250 + cost of ECR (ECR cost not to exceed \$1,000)	(Virginia Code § 15.2-2241)

**Town of Purcellville
Community Development Fee Schedule
Updated June 10, 2014**

Application Category	Application Type	Fees	Va Code Reference
Site Plan	<i>Pre-Application Review</i>	\$250	(Virginia Code § 15.2-2241)
	<i>Preliminary Site Plan</i>	\$100 authorization + \$2,000 + ECR (ECR cost not to exceed \$2,500)	(Virginia Code § 15.2-2241)
	<i>Site Development Plan</i>	\$4,500 + 2% of public improvements value + cost of ECR (ECR cost not to exceed \$2,500)	(Virginia Code § 15.2-2241)
	<i>Final Site Plan</i>	\$2,500 + 2% of value of bonded improvements + ECR cost (ECR cost not to exceed \$2,500)	(Virginia Code § 15.2-2241)
	<i>Additional Submissions</i> <i>(applies to all site plans)</i>	2 nd & subsequent: \$500 + ECR cost (ECR cost not to exceed \$1,500)	(Virginia Code § 15.2-2241)
	<i>Revisions to approved site plan</i>	\$500 + ECR cost (ECR cost not to exceed \$1,500)	(Virginia Code § 15.2-2241)
	<i>Minor Site Plan</i>	\$2,250 + ECR (ECR not to exceed \$1,250)	(Virginia Code § 15.2-2241)
Performance Bonds and AS-Built Site Inspections	<i>As-Built Submissions</i>	\$300 + ECR cost, not to exceed \$1,000 in the aggregate; \$100 per inspection after 1 st inspection	(Virginia Code § 15.2-2241)
	<i>Bond approval</i>	\$250 + ECR cost, not to exceed \$500 in aggregate	(Virginia Code § 15.2-2241)
	<i>Bond extension</i>	\$250 per year extended	(Virginia Code § 15.2-2241)
	<i>Bond reduction</i>	For Bonds \$3500 or larger: \$350 + ECR cost, not to For Bonds under \$3500: \$100 (includes 1 inspection) + \$100 for each additional	(Virginia Code § 15.2-2241)
	<i>Bond release</i>	For Bonds \$3500 or larger: \$350 + ECR cost, not to For Bonds under \$3500: \$200 (includes 2 inspections) + \$100 for each	(Virginia Code § 15.2-2241)
	<i>Lawn Establishment Winter Cash Bond Processing Fees</i>	Application Fee: \$50	(Virginia Code § 15.2-2241)
		Bond Release Fee: \$100 per bond	(Virginia Code § 15.2-2241)
	<i>Lawn Establishment Winter Bond for Single Family Homes</i>	\$4,000	(Virginia Code § 15.2-2241)
	<i>Lawn Establishment Winter Bond for Townhomes</i>	\$2,000	(Virginia Code § 15.2-2241)
Land Use Applications	<i>Zoning Map Amendment</i>	0-5 ac: \$2,500 5-10 ac: \$3,500 10-25 ac: \$6,500 25-100 ac: \$7,500 >100 ac: \$8,500 + \$25 each add'l ac.	(Virginia Code § 15.2-2286)

**Town of Purcellville
Community Development Fee Schedule
Updated June 10, 2014**

Application Category	Application Type	Fees	Va Code Reference
	<i>Comprehensive Plan Amendment</i>	\$2,500	(Virginia Code § 15.2-2286)
	<i>Proffer or Proffered Plan Amendment</i>	\$5,000	(Virginia Code § 15.2-2286)
	<i>Special Use Permit</i>	\$2,000	(Virginia Code § 15.2-2286)
	<i>Commission Permit</i>	\$750	(Virginia Code § 15.2-2286)
Annexation Applications	<i>Out-of-Phase Annexation Joint JLMA Comm. Review</i>	\$2,000 processing fee	(Virginia Code § 15.2-2286)
	<i>Annexation Request</i>	0-5 acres: \$10,000	(Virginia Code § 15.2-2286)
	<i>(Phase 1 & Out-of-Phase)</i>	> 5 acres: \$10,000 + \$50 each add'l acre	(Virginia Code § 15.2-2286)
BZA Applications	<i>Variance</i>	\$350 + cost of newspaper ad, not to exceed an additional \$500	(Virginia Code § 15.2-2286)
	<i>Special Exceptions</i>	\$500 + cost of newspaper ad, not to exceed an additional \$500	(Virginia Code § 15.2-2286)
	<i>Appeals of Admin Decision</i>	\$500 + cost of newspaper ad, not to exceed an additional \$500	(Virginia Code § 15.2-2286)
Misc. Zoning Fees	<i>Readvertise Public Hearing</i>	Cost of newspaper ad, up to \$500	(Virginia Code § 15.2-2286)
	<i>Renotify Property Owners</i>	\$150	(Virginia Code § 15.2-2286)
	<i>Zoning Determination</i>	\$100	(Virginia Code § 15.2-2286)
	<i>Traffic Consultant Review Fee</i>	Not to exceed \$2500.00	(Virginia Code § 15.2-2286)
Administrative Permits	<i>Zoning Permits</i>	<u>New construction:</u> Residential: \$100 Non-Residential: \$250 <u>Additions & Alterations:</u> Residential: \$50 Non-Residential: \$100 <u>Accessory Structures:</u> Decks, fences & sheds under 150 sq ft: \$25 All other accessory structures: \$50 <u>Construction Trailer:</u> \$300/year	(Virginia Code § 15.2-2286)

**Town of Purcellville
Community Development Fee Schedule
Updated June 10, 2014**

Application Category	Application Type	Fees	Va Code Reference
Administrative Permits	<i>Home Occupation Permit</i>	\$50	(Virginia Code § 15.2-2286)
	<i>Home Child Care Center (12 children or less)</i>	\$100	(Virginia Code § 15.2-2286)
	<i>Occupancy Permit</i>	Residential: \$50*	(Virginia Code § 15.2-2286)
		Commercial: \$100*	(Virginia Code § 15.2-2286)
		*includes 1 inspection; \$100 for each re-inspection	(Virginia Code § 15.2-2286)
	<i>Demolition Permit</i>	Principal structure: \$100 Accessory structure: \$50	(Virginia Code § 15.2-2286)
Sign Permits	<i>Permanent Signs</i>	1-10 SF: \$50	(Virginia Code § 15.2-2286)
		11-30 SF: \$75	(Virginia Code § 15.2-2286)
		> 30 SF: \$100	(Virginia Code § 15.2-2286)
	<i>Temporary Signs</i>	\$25 Signs removed from public right of way: \$5/sign held 10 days or less; \$10/sign held > 10 days	(Virginia Code § 15.2-2286) (Virginia Code § 15.2-2286)
Board of Architectural Review Applications	<i>Preapplication conference</i>	\$50	
	<i>New Construction & Additions</i>	\$350	
	<i>Exterior Alterations</i>	\$250	
	<i>Repainting to New Color(s)</i>	\$50	
	<i>Accessory Structures</i>	\$50	
	<i>Signs</i>	Individual sign: Sign fee + \$20	
		Master Sign Plan: \$300	
	<i>CDA Amendments</i>	\$100	
	<i>Appeal to Council</i>	\$75	
	<i>Administrative Review</i>	\$50	

**Town of Purcellville
Community Development Fee Schedule
Updated June 10, 2014**

Application Category	Application Type	Fees	<u>Va Code Reference</u>
Publications	<i>Comprehensive Plan</i>	Paper: \$45 CD: \$5 when available Exec. Summary Poster: \$5	(Virginia Code § 15.2-2286)
	<i>Zoning Ordinance</i>	Unbound: \$25 Bound: \$40	(Virginia Code § 15.2-2286)
	<i>Zoning Map or other Maps</i>	Small: \$5 Large: \$25	(Virginia Code § 15.2-2286)
	<i>Subdivision Ordinance</i>	\$10	(Virginia Code § 15.2-2286)
	<i>Facilities Standards Manual</i>	\$30	(Virginia Code § 15.2-2286)
	<i>Publications copied In-House</i>	\$0.10 per page	(Virginia Code § 15.2-2286)

Town of Purcellville
Utility Rate and Fee Summary
Updated June 10, 2014

Usage Fee	Rates and Fees	Code References
Water Supply System		
1st Tier (to 5,000)	\$6.16/1000 gallons	
2nd Tier (5,001-10,000)	\$8.21/1000 gallons	
3rd Tier (10,001-15,000)	\$9.90/1000 gallons	
4th Tier (15,001-20,000)	\$11.79/1000 gallons	
5th Tier (20,001-50,000)	\$14.71/1000 gallons	
6th Tier (50,001-100,000)	\$16.79/1000 gallons	
7th Tier (100,001-150,000)	\$18.87/1000 gallons	(Virginia Code § 82-7)
8th Tier (100,001-200,000)	\$20.94/1000 gallons	(Virginia Code § 82-44)
9th Tier (200,001-250,000)	\$23.85/1000 gallons	
10th Tier (250,001-300,000)	\$25.93/1000 gallons	
11th Tier (300,001-350,000)	\$28.00/1000 gallons	
12th Tier (350,001-400,000)	\$30.08/1000 gallons	
13th Tier (400,001-450,000)	\$32.16/1000 gallons	
14th Tier (450,001-500,000)	\$37.35/1000 gallons	
15th Tier (500,001-550,000)	\$42.53/1000 gallons	
16th Tier (550,001-600,000)	\$47.72/1000 gallons	
17th Tier (600,001 and over)	\$52.91/1000 gallons	
<i>Out of Town is double the In-Town rate</i>		

Wastewater Collection System		Flat rate \$13.78/1000 gallons	(Virginia Code § 82-7) (Virginia Code § 82-166)
Water Supply System			
Fixed Service Fee	<i>Based on meter size of account</i>		
5/8'		\$15.00	
3/4"		\$15.00	
1"		\$37.50	
1.5"		\$75.00	
2"		\$119.99	
3"		\$239.48	
4"		\$374.97	
6"		\$479.93	
8"		\$1,199.88	
<i>Out of Town is double the In-Town rate</i>			

Town of Purcellville
Utility Rate and Fee Summary
Updated June 10, 2014

Usage Fee		Rates and Fees	Code References	
Wastewater Collection System	Fixed Service Fee Based on meter size of account			
		5/8'	\$15.00	
		3/4"	\$15.00	
		1"	\$37.50	
		1.5"	\$75.00	
		2"	\$119.99	(Virginia Code § 82-7)
		3"	\$239.48	(Virginia Code § 82-44)
		4"	\$374.97	
		6"	\$479.93	
		8"	\$1,199.88	
Out of Town is double the In-Town rate				

Application	Application Type	Fees	State Code
Water Supply System	<i>Handling Fee for New Account (Water)</i>	\$10.00	(Virginia Code § 82-167)
	<i>Penalty (Late Fee)</i>	10%	
	<i>Interest</i>	10% per annum	
	<i>Pre-disconnect door announcement</i>	\$10.00	
	<i>Reconnection Fee (terminated fee)</i>	\$50.00	
	<i>Emergency call-out fee</i>	\$100.00	
	<i>Deposit Rates</i>	Residential: \$300.00 Business: \$300.00 Restaurant: \$750.00 Apartments: \$3,000.00 Laundry Mats: \$7050.00	(Virginia Code § 82-78)
	<i>Availability Fee</i> <i>In-Town*</i>	5/8": \$25,754 ¾": \$38,631 1": \$64,385 1.5": \$128,770 2" T-10: \$206,032 2" HP Turbine: \$206,032 3" HP Turbine: \$386,310 4" HP Turbine: \$643,850 2" T/F Compound: \$206,032 3" T/F Compound: \$386,310 4" T/F Compound: \$643,850 6": \$1,287,700	(Virginia Code § 82-7) (Virginia Code § 82-44)
	<i>Out of Town is double the In-Town rate</i>		

Town of Purcellville
Utility Rate and Fee Summary
Updated June 10, 2014

Usage Fee		Rates and Fees	Code References
	<i>General Construction Permit for Distribution Mains (VDH review of new Water Lines)</i>	\$500 Preliminary Plan \$1.50/LF WL +\$500 for Final Site Plan	
	<i>New Line Flushing Request</i>	\$50 Administrative Fee + \$(current water rate)/1000 gallons water used	
	<i>Hydrant Flow Test</i>	\$200	
	<i>Meter Fee</i>	5/8": \$275 ¾": \$328 1": \$394 1.5": \$564 2" T-10: \$709 2" HP Turbine: \$944 3" HP Turbine: \$1,469 4" HP Turbine: \$2,281 2" T/F Comp.: \$2,013 3" T/F Comp.: \$2,749 4" T/F Comp.: \$3,731	(Virginia Code § 82-7) (Virginia Code § 82-44)
	<i>Water Theft Fines</i>	First Offense: \$1,000* Second Offense: \$1,500* Third or Subsequent Offense: \$2,000* *Plus water consumption on mtr	
Wastewater System	<i>Handling Fee for New Account (Water)</i>	\$10.00	(Virginia Code § 82-7)
	<i>Penalty (Late Fee)</i>	10%	(Virginia Code § 82-7)
	<i>Interest</i>	10% per annum	(Virginia Code § 82-7)
	<i>Availability Fee In-Town*</i>	5/8": \$21,600 ¾": \$32,400 1": \$54,000 1.5": \$108,000 2" T-10: \$172,800 2" HP Turbine: \$172,800 3" HP Turbine: \$324,000 4" HP Turbine: \$540,000 2" T/F Comp.: \$172,800 3" T/F Comp.: \$324,000 4" T/F Comp.: \$540,000 6": \$1,080,000	(Virginia Code § 82-7) (Virginia Code § 82-44)
Wastewater System (Continued)	<i>*Out of Town is double the In-Town rate</i>		
	<i>New Sewer Line Flushing Request</i>	\$50 Administrative Fee + water used	

Town of Purcellville
Utility Rate and Fee Summary
Updated June 10, 2014

Usage Fee		Rates and Fees	Code References
Grease/Grit Interceptor Policy and Program	<i>Failure to maintain on-site records</i>	1st Offense: warning letter 2nd Offense: \$100 3rd Offense: \$150 4th Offense: \$300	(Town Code § 82-192)
	<i>Inspection Hindrance (equipment related)</i>	1st Offense: warning letter 2nd Offense: \$100 3rd Offense: \$150 4th Offense: \$300	
	<i>Interceptor in excess of 25% full</i>	1st Offense: warning letter 2nd Offense: \$300 3rd Offense: \$450 4th Offense: \$1,000	
	<i>Interceptor in excess of 75% full</i>	1st Offense: warning letter 2nd Offense: \$300 3rd Offense: \$500 4th Offense: \$1,000	
	<i>Failure to maintain interceptor other than cleaning</i>	1st Offense: warning letter 2nd Offense: \$300 3rd Offense: \$500 4th Offense: \$1,000	(Town Code § 82-192)
	<i>Source of sewer blockage</i>	1st Offense: warning + clean up costs 2nd Offense: \$500 + clean up costs 3rd Offense: \$1,000 + cleanup costs 4th Offense: termination of service	
	<i>Falsification of maintenance or cleaning records and noncompliance with Policy and Program</i>	1st Offense: warning letter 2nd Offense: \$500 3rd Offense: \$1,000 4th Offense: termination of service	
	<i>Refusal for Inspection</i>	Termination of Service	
Telecommunication Fees	<i>Lease Signing Fee</i>	\$500	
	<i>Application to Locate on Town property</i>	\$500	

TOWN OF PURCELLVILLE TAX RATE HISTORY

Real Estate:		Fireman's Field		Personal Property:		Meals Tax:		Cig Tax:	
Tax Year	Tax Rate	Tax Yr	Tax Rate	Tax Yr	Tax Rate	Fiscal Yr	Rate	Fiscal Yr	Rate
1990-1995	0.24								
1996	0.24			1996	1.05	1996	3%		
1997	0.24			1997	1.05	1997	3%		
1998	0.24			1998	1.05	1998	3%		
1999	0.24			1999	1.05	1999	3%		
2000	0.24			2000	1.05	2000	3%	2000	0.20
2001	0.24			2001	1.05/.55	2001	3%	2001	0.20
2002	0.24			2002	1.05/.55	2002	4%	2002	0.20
2003	0.22			2003	1.05/.55	2003	4%	2003	0.20
2004	0.21			2004	1.05/.55	2004	3%	2004	0.30
2005	0.20			2005	1.05/.55	2005	3%	2005	0.30
2006	0.17			2006	1.05/.55	2006	4%	2006	0.35
2007	0.18			2007	1.05/.55	2007	4%	2007	0.45
2008	0.19			2008	1.05/.55	2008	4%	2008	0.50
2009	0.225			2009	1.05/.55	2009	4%	2009	0.50
2010	0.23			2010	1.05/.55	2010	4%	2010	0.50
2011	0.23			2011	1.05/.55	2011	4%	2011	0.65
2012	0.225			2012	1.05/.55	2012	4%	2012	0.65
2013	0.225	2013	0.035	2013	1.05/.55	2013	5%	2013	0.65
2014	0.210	2014	0.035	2014	1.05/.55	2014	5%	2014	0.65
						2015	5%	2015	0.65

Business License:

[illegible]

Vehicle and Major Equipment Purchase/Replacement Schedule

As of June 10, 2014

Fund	Department	R/A*	Item Description **	Replaces	Leasing or purchasing	Cost	Fund Total	Fund
Fiscal Year 2015								
General	Police	R	Dodge Charger	2006 Ford Crown Vic (216)	GF Operating	37,500		
General	PW - Maint	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	GF Operating	19,000	56,500	G
Water	Water	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	WF Operating	19,000	19,000	W
WWater	WWater	R	Ford F-150	1999 Ford F-150	WWF Operating	25,000		
WWater	WWater	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	WWF Operating	19,000	44,000	WW
TOTAL FY15							119,500	
Fiscal Year 2016								
General	Police	R	Chevrolet Tahoe	2008 Ford Explore (218)	GF Operating	38,000		
General	Police	R	Dodge Charger	2007 Ford Crown Vic (207)	GF Operating	42,000		
General	Police	R	Dodge Charger	2006 Ford Crown Vic (226)	GF Operating	37,500		
General	Comm Dev	R	Hybrid Sedan	2001 Ford Escape	GF Operating	25,000		
General	PW - Maint	R	F 750 Pick Up Truck	2003 Ford F-550	GF Operating	115,000		
General	PW - Maint	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	GF Operating	19,000		
General	PW - Maint	R	Pick Up Truck	2003 GMC Sierra	GF Operating	37,000	276,500	G
Water	Water	R	Polaris ATV	1999 Polaris ATV	WF Operating	8,800		
Water	Water	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	WF Operating	19,000	27,800	W
WWater	WWater	R	John Deere Gator	1999 John Deere Gator	WWF Operating	14,000		
WWater	WWater	R	Generator	Back-Up Generator	WWF Operating	45,000		
WWater	WWater	R	Generator	20 year old east end generator	WW - CIP	200,000		
WWater	WWater	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	WWF Operating	19,000	278,000	WW
TOTAL FY16							582,300	
Fiscal Year 2017								
General	Police	R	Dodge Charger	2008 Ford Crown Vic (208)	GF Operating	38,000		
General	Police	R	Chevrolet Tahoe	2012 Chevrolet Tahoe (220)	GF Operating	42,000		
General	PW - Maint	R	Flex Fuel or Hybrid Cruiser	2006 Ford Escape	GF Operating	35,000		
General	PW - Maint	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	GF Operating	19,000	134,000	G
Water	Water	R	Pick Up Truck	1999 Ford F-150	WF Operating	31,000		
Water	Water	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	WF Operating	19,000	50,000	W
WWater	WWater	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	WWF Operating	19,000	19,000	WW
TOTAL FY17							203,000	

Vehicle and Major Equipment Purchase/Replacement Schedule

As of June 10, 2014

Fund	Department	R/A*	Item Description **	Replaces	Leasing or purchasing	Cost	Fund Total	Fund
Fiscal Year 2018								
General	PW - Admin	R	SUV	2001 Cherokee	GF Operating	35,000		
General	PW - Maint	R	Pick Up Truck	2006 Ford F350	GF Operating	30,000		
General	PW - Maint	R	Pick Up Truck	2006 Ford F350	GF Operating	30,000		
General	PW - Maint	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	GF Operating	19,000	114,000	G
Water	Water	R	Pick Up Truck	2008 Ford F350	WF Operating	48,000		
Water	Water	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	WF Operating	19,000	67,000	W
WWater	WWater	R	Flex Fuel or Hybrid Vehicle	2006 Ford Escape	WWF Operating	25,000		
WWater	WWater	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	WWF Operating	19,000	44,000	WW
TOTAL FY18							225,000	
Fiscal Year 2019								
General	Police	R	Dodge Charger	2011 Chevrolet Malibu (216)	GF Operating	37,500		
General	PW - Maint	R	Pick Up Truck	2001 Chevy Pick -up Truck (505)	GF Operating	30,000		
General	PW - Maint	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	GF Operating	19,000	86,500	G
Water	Water	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	WF Operating	19,000	19,000	W
WWater	WWater	R	Flex Fuel or Hybrid Vehicle	2006 Ford Escape	WWF Operating	25,000		
WWater	WWater	R	Vac Con Truck	2002 Sterling Vac Con will be used as backup	WWF Operating	19,000	44,000	WW
TOTAL FY19							149,500	
Grand Total FY15 - FY19							1,279,300	

* R = Replacement, A = Addition

** The Town makes every effort to obtain the most energy efficient vehicles that meet the operational needs of the department

Glossary of Budget Terms

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Allot - To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Loudoun County Assessor as a basis for levying property taxes.

Asset - Resources owned or held by a government which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

Bond - A long-term IOU or promise to pay. It is a promise to repay a specific amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Asset Replacement Fund – A fund created to provide non-debt funding for capital projects. Will be funded using a percentage of the revenue generated by growth in the Town's tax base.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay/Expenditure – Acquisition of fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than two years; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project - A major construction, acquisition, renovation or demolition project, land acquisition or other asset, which adds value to the Town's physical assets or significantly increases an asset's useful life and its value at or in excess of \$50,000. The project must have a useful life in excess of five years. Also called capital improvements.

Capitalized Interest – The initial interest payment(s) paid by additional borrowing. Interest expense incurred on long-term borrowings such as bonds or capital leases during the construction phase of a capital asset. The interest expense incurred is capitalized and included in the total cost of the asset rather than expensed in the period the interest is reported. As a result, the capitalized interest is expensed or depreciated over the life of the capital asset.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (CoLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement - The expenditure of money from an account.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Equalized Tax Rate - The tax rate which would levy the same amount of real estate tax as last year when multiplied by the new total assessed value of real estate.

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, or service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance interest or other charges.

Fireman's Field Service Tax District – The revenue generated by this special levy may only be used to benefit Fireman's Field and other recreational or cultural properties within the Town limits, including the maintenance and operation of facilities, the acquisition of land, and the construction or installation of improvements. The district is regulated under Town Code Chapter 74, Article VIII and includes all real property located within the Town limits.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The town's fiscal year begins July 1, and ends the following June 30.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Accrual Basis - a basis of accounting where revenues (expenses) are recorded when earned (incurred) regardless of cash received or paid. Cash basis entails recording of these items when cash is exchanged.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on either 1,950 or 2,080 hours per year. For example, a part-time position working for 20 hours per week would be the equivalent of .5 of a full-time position based on 2080.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantor.

Hourly - An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or addresses temporary staffing needs. Hourly employees are paid on a per-hour basis, and receive limited benefits.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (e.g., street, water, sewer, public buildings and parks).

Interfund Transfer - The movement of money between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, or payments in lieu of taxes.

Lapsing Appropriation - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy – Imposition of taxes for the support of government activities.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Basis - A basis of accounting where revenue is recorded when measurable and available, and expenditures are recorded when made.

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

Net Budget - The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations- Amounts which a government legally may be required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost for personnel, materials and equipment required for a department to function.

Pay-as-you-go Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) - Revenues earned by a program, including fees for services, license and permit fees, and fines.

Purpose - A broad statement of the goals, in that an agency is organized to meet.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution- A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue - Sources of income financing the operations of government.

Service Lease - A lease under which the lessor maintains and services the asset.

Service Level - Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Revenue Fund – Used to account for proceeds of the Fireman’s Field Service Tax District. This special levy may only be used to benefit Fireman’s Field and other recreational or cultural properties within the Town.

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year is started.

Supplemental Requests - Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Target Budget - Desirable expenditure levels provided to departments in developing the coming year’s recommended budget. Based on the prior year’s adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Tax Levy - The resultant product when the tax rate is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund’s balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Working Cash - Excess of readily available assets over current liabilities. Or cash on hand equivalent which may be used to satisfy cash flow needs.

Work Years - The amount of personnel resources required for a program expressed in terms of the “full-time equivalent” number of employees. One “work year” is equal to one full-time, year-round employee. For most categories, this equals 1,950 hours per year (37.5 hours per week times 52 weeks) or 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of “work years” for the positions.